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Annual Reports

OF THE TOWN OF

NEWMARKET

NEW HAMPSHIRE

For The Year Ending December 31st, 1986

NEWMARKET SCHOOL DISTRICT



For The Year

July 1st, 1986 to June 30th, 1987

University of New Hampshire
Library

NOTICE TO THE PROPERTY OWNERS

Every spring you receive an inventory to be filled out and **returned to the Selectmen by April 15th**. These inventories are mailed prior to March 25th.

The 1977 General Court passed RSA 74:7A making it mandatory that the inventory be filled out and returned by April 15th each year. In 1981, the legislative body passed a law, RSA 74:4A, stating that by vote of the Board of Selectmen, they may elect to do away with the filing of the inventories annually. The Newmarket Board of Selectmen elected to continue having the inventories filed annually and therefore in order to get the exemption (elderly and/or veterans), **you must file**.

The penalty for failure to comply shall be one percent (1%) of the property tax bill. In no case will the penalty be less than ten dollars (\$10.00) or more than fifty dollars (\$50.00).

The penalty will be added to the current year's tax bill and becomes part of the tax.

PLEASE NOTE: These forms are very important and must be completely filled out and signed in the proper places, otherwise, you will be liable for the penalty.

Also, it is very important for you to get a receipt for the Inventory.

Signed,
BOARD OF SELECTMEN

Jo Anne L. Hauschel, *Chairman*

Ronald C. Bird

Richard F. LaBranche

— Dedication —



JOHN B. CARPENTER

The 1987 Town Report is dedicated to John B. Carpenter, a lifelong resident, businessman and volunteer member to various boards and commissions.

Over the years John has served unselfishly as a volunteer firefighter, member of the Newmarket Water Board, Trustee of the Community Church and for the last 19 years as a Trustee of the Town Trust Funds.

During these many years John has successfully owned and operated a retail plant and floral business and a wholesaler of geranium and other holiday plants.

In grateful appreciation for John's dedication, expertise and guidance, we honor him and express our sincerest gratitude on behalf of the entire community for a job well done.

Sincerely,

Jo Anne Hauschel
Richard C. Bird
Richard F. LaBranche

**ANNUAL REPORTS
of the
TOWN OF NEWMARKET**

NEW HAMPSHIRE

by the

**Selectmen, Town Clerk, Tax Collector,
Town Treasurer, and other Town Departments,
Boards and Commissions**

For the Year Ending

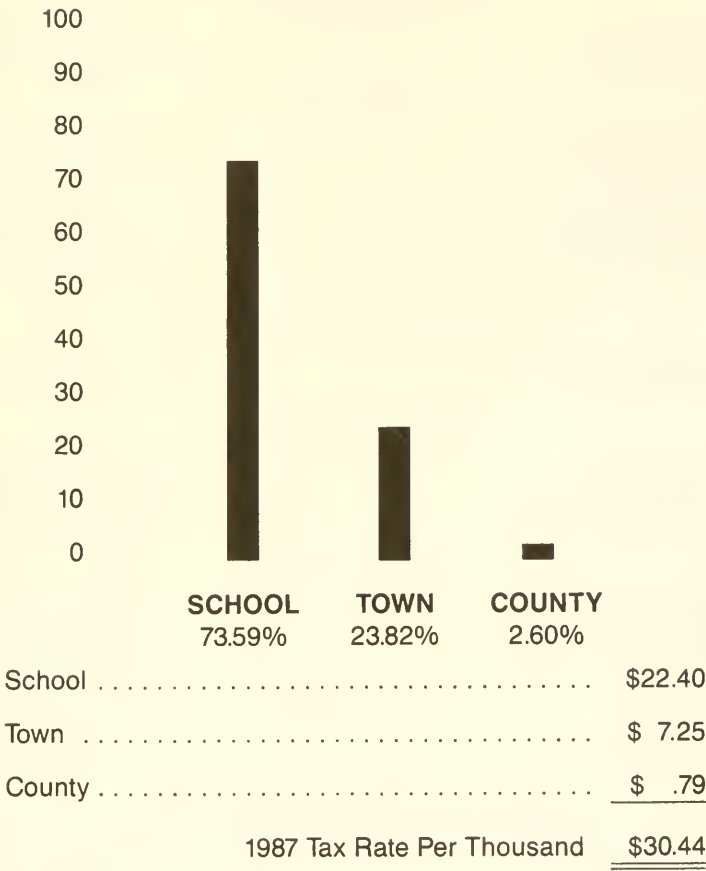
**DECEMBER 31, 1987
with the
VITAL STATISTICS FOR 1987**

printed and bound by
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rye, n.h.
1988

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YOUR NEWMARKET TAX DOLLAR FOR 1987



TOWN OFFICERS

MODERATOR

Ron Lemieux** March 1988

SELECTMEN

Ronald C. Bird** March 1988

JoAnne L. Hauschel** March 1989

Richard F. LaBranche** March 1990

ADMINISTRATIVE ASSISTANT

Edward J. Wojnowski* Permanent

TOWN CLERK

Judi Harvey** March 1988

Madeleine St. Hilaire* March 1988

TAX COLLECTOR

Judi Harvey** March 1988

Madeleine St. Hilaire* March 1988

TREASURER

Vickie Bloom** March 1988

SUPERVISORS OF THE CHECKLIST

Priscilla Shaw** March 1988

Rita Inman** March 1992

Joanne Voltaire** March 1993

TRUSTEES OF THE TRUST FUND

Roy E. Kent** March 1988

John B. Carpenter** March 1989

Kathryn C. Smith** March 1990

PUBLIC WORKS DIRECTOR

Ronald M. Bloom* Permanent

CHIEF OF POLICE

Paul T. Gahan* Permanent

FIRE CHIEF

Wilfred L. Beaulieu* December 1990

ASSISTANT FIRE CHIEF

Richard Butler* December 1987

DEPUTY FIRE CHIEF

Robert Pratte* December 1987

BUDGET COMMITTEE

Edward Thorne** March 1988

Richard Wilson** March 1988

Priscilla Shaw** March 1988

William Inman** March 1988

Sandra Allen** March 1989

Andrew Bogacz** March 1989

Jason Mongeon** March 1990

Patti Blanchette** March 1990

Donald McGael** March 1990

CIVIL DEFENSE DIRECTOR

Candice Jarosz* December 1988

ASSISTANT CIVIL DEFENSE DIRECTOR

_____ * December 1988

WATER BOARD

Richmond Walker* January 1989

Leo Fillion* January 1989

_____ * January 1989

Donna Reed* January 1990

Eldon Bender* January 1990

Richard Alperin* January 1990

Robert Daigle* January 1991

Gary House* January 1991

_____ * January 1991

WELFARE ADMINISTRATOR

Edward J. Wojnowski* March 1988

FAIR HEARING AUTHORITY

Stella Cilley* December 1988

David Halloran* December 1989

Timothy Russell* December 1990

ALTERNATE

Sophie Pohopek* December 1990

PLANNING BOARD

Carol Ross** March 1988

Robert Davidson** March 1988

Mary Bender** March 1989

John Southwell** March 1989

Jay T. Dugal** March 1990

Clifford Abbott** March 1990

ALTERNATES

John Kotsonis* March 1990

Buzz Dietterle* March 1990

ZONING BOARD OF ADJUSTMENT

Eleanor McCormack* March 1988

Michael Martin* March 1989

Gregory Noriss* March 1990

Ron Lemire* March 1991

Roy Lemieux* March 1992

ALTERNATES

Mary Bender* March 1988

Jeffrey Castonquay* July 1989

STRAFFORD REGIONAL PLANNING COMMISSION

Elizabeth Popov* March 1988

Sandra Allen* March 1988

BUILDING INSPECTOR

Albion Dole III* December 1988

HEALTH INSPECTOR

Albion Dole III* December 1988

ANIMAL CONTROL OFFICER

Jeffrey Simes* December 1988

TRUSTEES OF PUBLIC LIBRARY

Lola Tourigny* December 1987

Isabel Donovan* December 1988

Kristen Carmichael* December 1989

L. Forbes Getchell* December 1990

Parker Prescot* December 1991

RECREATION AND PARKS COMMISSION

Margaret Arnold* Permanent

Brenda Cavanaugh* December 1988

Neal Moses* December 1989

Gerard Pelletier* December 1989

Craig Pomeroy* December 1991

Sandra Allen* December 1992

Jacquie House* December 1992

Barbara Filion* December 1992

CONSERVATION COMMISSION

Regina Barbaran* March 1990

Dan Fortier* March 1990

Chris Schoppmeyer* March 1990

Terri Schoppmeyer* March 1991

Herb Richmond* March 1991

Ronald Grant* March 1991

Luke Weigle March 1992

MOSQUITO CONTROL

Elmer Bailey* March 1988

William Bernier* March 1988

Kathy Paquette* March 1988

Kristen Carmichale* December 1989

Jacquie House* December 1992

SEWER COMMISSIONERS

Nicholas Zuk**	March 1988
Walter Schultz**	March 1989
John Ward**	March 1990

HOUSING AUTHORITY

Mario Zocchi*	December 1988
Frank Schanda*	December 1989
Nancy Sosnowski*	December 1990
Walter Schultz*	December 1991
Robert Carroll*	December 1992

**Elected

*Appointed

**Elected

*Appointed

**Elected

*Appointed

**Elected

*Appointed

**Elected

*Appointed

REPORT OF THE SELECTMEN

TO THE CITIZENS OF THE
TOWN OF NEWMARKET, NEW HAMPSHIRE
*The Board of Selectmen submits its Annual Report
for the Fiscal Year Ending
December 31, 1987*

INVENTORY APRIL 1, 1987

	1986	1987
Land	\$ 33,120,802.00	\$ 35,427,154.00
Buildings	65,733,050.00	76,482,000.00
Factory Buildings	21,454,500.00	21,775,900.00
Mobile Homes	2,464,750.00	2,630,450.00
Electric Plants	1,785,000.00	1,785,000.00
Extra Buildings		
Hydrants		
Commercial Buildings		
TOTAL VALUATION	<u>\$124,558,102.00</u>	<u>\$138,100,504.00</u>
before exemptions allowed		
LESS		
Blind Exemptions	30,000.00	60,000.00
Elderly Exemptions	135,000.00	170,000.00
Physically Handicapped		
Current Use		
Net Valuation for Tax Rate ...	<u>\$124,393,102.00</u>	<u>\$137,870,504.00</u>

1986 TAX RATE 25.75 PER THOUSAND

1987 TAX RATE 30.44 PER THOUSAND

PROGRESS REPORT OF THE SELECTMEN 1987

1987—The eventful year!

The weather got us off to a less than favorable start. Heavy winter snowfall with flooding conditions in the Spring season gave us all a few anxious moments. Our essential services responded professionally and superbly to the task. Civil Defense, Ambulance Corps, Dispatch Center, Police, Public Works and Fire Departments all took the lead in maintaining control for the benefit of our safety and comfort.

1987 was the year of firsts. We of course were hurt by the devastating Town Hall fire in September but once again, thanks to all our volunteers and full time municipal employees, along with a host of accommodating folks, such as Saint Mary's Parish Council, the Newmarket School Board and our Town Office crew, the operating public services performed virtually uninterrupted. We can take special pride in the personal dedication our town office staff displayed in getting set up in temporary quarters under less than acceptable conditions.

In the interim, a Town Office Task Force has been appointed, charged with exploring all options for our immediate and future municipal housing needs.

The Task Force is busy at this writing, preparing to formulate some interesting possibilities which, we are confident, will lead to some solid option(s) for your consideration some time this spring or early summer.

Another first for us arrived in December, when we beamed the host community for the officers, crew and families of the U.S.S. Bluefish (SSN 675) a fast attack nuclear-powered submarine in dry dock at the Portsmouth Naval Shipyard for a major overhaul. We join together with you in extending a hearty welcome to the Bluefish crew and their families and invite them to share in Newmarket hospitality.

We have also fallen victim to an increase in lawsuits that, for the most part, can be attributed to the rapid growth the town has experienced in recent years.

We commend the Planning Board for the hard work and sincere effort in putting the Growth Control Ordinance proposal together for voter consideration, a laborious task for certain.

There will be three (3) major programs placed before you this year for consideration. We will of course be explaining each in detail at

Town Meeting. Unfortunately, each has a significant dollar value attached to it, but we would be remiss in our obligation if we did not present them to await your decision.

First is a plan to reconstruct three (3) roadways in addition to the New Village Project.

Second is the next step in the hazardous waste clean-up at the town landfill.

Third, and separate from the hazardous waste issue, is the State-mandated capping of the dump side of the landfill.

In closing, the Board of Selectmen recognize there are tough decisions to be made and important issues to address, but we feel confident that with your continued patient understanding and valued support, all will eventually level out to our collective benefit. We remain optimistic with unified purpose as our goal.

Newmarket is, after all is said and done, a great place to live and raise our families.

We remain proud to serve.

JoAnne L. Hauschel
Ronald C. Bird
Richard F. LaBranche

ITEMIZED EXPENDITURES OF TOWN EXPENSES

Vend-#	Name	Last purchase date	Purchases
AB0002	ABITRONICS	12/28/87	4,895.78
AB0718	ROBERT & LORRAINE ABBOTT	12/23/87	49.37
AC0188	TERESA ACERNO	07/07/87	367.20
AD0481	REPORTS/ADDAGE	11/23/87	14.25
AE0725	AERO	12/21/87	108.90
AF0197	AFSCME COUNCIL 93	12/31/87	1,204.00
AI0537	AIRWAY PRODUCTS INC.	09/02/87	38.90
AL0003	ALLTEX DIV. OF STD. UNIF.	01/02/88	2,797.95
AL0185	ALFAX MANUFACTURING INC.	05/20/87	444.37
AL0234	JOHN ALBRIGHT	10/02/87	300.00
AL0446	ALLIED PRINTING INC.,	07/15/87	381.07
AL0688	R. E. ALBEE	12/16/87	300.00
AL0785	ROBERT & THERESA ALLAN	01/12/88	18.00
AM0130	AMES DEPARTMENT STORE	12/02/87	557.16
AM0298	AMSTERDAM PRINTING	04/01/87	99.64
AM0328	AMERICAN AGENCY INC.	05/06/87	1,126.00
AM0354	AMERICAN RED CROSS	05/20/87	21.00
AM0412	AMERICAN DATA PRODUCTS	06/24/87	78.65
AM0447	AMERICAN BUSINESS YELLOW	07/15/87	98.00
AM0624	AMERICAN MOSQUITO CONTROL	11/04/87	50.00
AM0625	AMERICAN PUBLIC WORKS	11/04/87	50.00
AN0104	BRADLEY T. ANDERSON	02/04/87	5.00
AN0235	KENNETH ANDERSON	10/02/87	300.00
AN0745	MIGUEL & JUDY ANZURES	01/12/88	37.14
AN0802	JEFFREY & NANCY ANDERSON	01/13/88	40.26
AR0196	ARA/SMITH'S	03/18/87	58.24
AR0647	MRS. ARCHAMBEAULT	11/04/87	4.00
AR0792	AREA HOME MAKER	12/30/87	4,500.00
AS0411	A SAFE PLACE	06/24/87	500.00
AS0582	ASFLUNDH	10/08/87	186.96
AT0001	AT & T	10/26/87	349.61
AT0640	MRS. ATHERTON	11/04/87	16.00
AT0738	JEANNE M. ATHERTON	12/23/87	116.40
B00329	B & L RUBBER STAMPS	05/06/87	21.75
BA0008	ELMER BAILEY, TREASURER	12/09/87	2,969,263.00

BA0102	BARRETT EQUIPMENT, INC.	08/18/87	171.12
BA0106	BANKEAST	02/04/87	475.92
BA0140	BAY ROAD APARTMENTS	11/02/87	2,040.00
BA0436	BARBEQUE BRASS QUNITET	07/01/87	500.00
BA0455	ANN BARBARITS	07/15/87	5.00
BA0456	BAY STATE CRUISES	07/15/87	375.00
BA0513	THE BALSAMS GRANT RESORT	09/09/87	625.12
BA0635	MRS. BALLAM	11/04/87	60.00
BA0641	MRS. BAPP	11/04/87	4.00
BA0684	CONSTANCE BAILLARGEON	12/09/87	12.00
BA0851	PETER & GAIL BAKER	01/13/88	40.91
BA0854	CHRISTOPHER & CHRISTINE	01/13/88	36.95
BE0004	BEN'S UNIFORMS	12/30/87	5,544.99
BE0022	JOHN & BECKY BENVENUTI	01/22/87	34.51
BE0023	BEARINGS, INC.	01/22/87	75.72
BE0050	CHARLES BEERS	01/22/87	128.93
BE0110	BEAULIEU'S & WIFE	12/30/87	547.00
BE0155	WILFRED L. BEAULIEU	12/10/87	556.45
BE0158	DENNIS BENNETT	02/19/87	50.00
BE0195	CONNIE BENTLEY	03/18/87	3.85
BE0204	MARY BENDER	03/18/87	7.00
BE0211	BERRY TRANSPORTATION CO.	12/31/87	4,968.87
BE0227	SUSAN BEAULIEU	12/10/87	438.05
BE0236	BRIAN BEERS	10/02/87	288.05
BE0237	DAVID BENTLEY	10/02/87	276.10
BE0347	BENDIT MEDICAL SERVICE	12/08/87	609.90
BE0473	ROLAND BEDARD	07/22/87	5.00
BE0583	BEN'S AUTO BODY INC.	10/28/87	644.40
BE0697	LAURENCE BEAUCHESNE	12/23/87	11.33
BE0775	DANA BEAUCHESNE	01/12/88	17.97
BE0776	DANA BEAUCHESNE	01/12/88	8.99
BE0777	DANA BEAUCHESNE	01/12/88	11.70
BE0796	ALAN & SUSAN BENNETT	01/13/88	19.45
BE0842	THOMAS & PATRICIA BERNIER	01/13/88	23.17
BE0843	ROBERT & SHARON BEAULAC	01/13/88	16.89
BE0898	CRAIG & THERESA BELLVILLE	01/13/88	36.77
BI0461	BI-STATE BUILDERS INC.	07/22/87	457.07
BI0858	GLENN S. BICKFORD	01/13/88	43.35
BL0076	BLACHHAWK CORPORATION	01/22/87	141.45
BL0209	ANDREW L. BLAIS	11/01/87	19,443.00
BL0263	RONALD BLOOM	10/28/87	175.00
BL0428	SUE BLATT	07/09/87	5.00

BL0491	SHAWN BLANCHETTE	07/28/87	20.00
BL0567	PATTI BLANCHETTE	09/16/87	71.75
BL0622	VICKIE BLOOM	12/09/87	14.40
BL0800	THOMAS & SUSAN BLAKE	01/13/88	46.51
BO0305	BOCA INTERNATIONAL	04/23/87	70.00
BO0628	BOSTON BALLET	11/04/87	580.75
BO0728	BOSTON BRUINS/GROUP SALES	12/23/87	480.00
BO0732	CHARLES & MARY BOORAS	12/23/87	32.69
BO0774	LEE R. BOARDMAN	01/12/88	17.07
BO0908	MARTIN & SHARON BOWLEY	01/13/88	40.55
BO0922	ERIC & PENNY BOTTERMAN	01/13/88	37.14
BR0189	MICHAEL K. & PATTI	03/09/87	1,506.23
BR0310	BREWSTER COSTUMES	04/01/87	55.00
BR0352	CAROLYN BROOKS	05/12/87	10.00
BR0409	MARY J. BROWN	06/17/87	50.00
BR0580	DAVID BRYON	10/08/87	25.00
BR0592	BRENTWOOD MACHINE SALES	10/14/87	114.98
BR0751	NANCY N. BROWN	01/12/88	67.84
BR0756	MICHAEL BRETON	01/12/88	33.85
BR0788	STEVEN & PAMELA BROIDO	01/13/88	10.00
BR0833	RICHARD & DEBORAH BRANN	01/13/88	86.41
BR0837	PAUL F. BRANGIEL	01/13/88	42.07
BR0860	ROBERT & KATHRYN BRADFORD	01/13/88	3.37
BU0056	BUSINESS MANAGEMENT	10/22/87	727.75
BU0098	MARY BURSON	06/02/87	191.00
BU0207	BURKE'S AUTO BODY	12/15/87	2,384.19
BU0225	RICHARD BUTLER	10/02/87	300.00
BU0705	JOHN E. BUOTE	12/23/87	7.43
BU0736	PAUL & DEBRA BURNS	12/23/87	26.93
BU0901	JAMES & MARY BURSON	01/13/88	46.67
BU0923	BARBARA M. BURNS	01/13/88	46.30
BY0382	ED BYRNES CHEVEROLET	06/10/87	109.09
CA0103	C.A. TURNER CO., INC.	12/09/87	346.00
CA0127	ALBERT CASWELL	02/11/87	16.00
CA0149	CALIBRE PRESS, INC.	02/19/87	110.00
CA0178	BARBARA CARPENTER	03/09/87	23.00
CA0238	JOHN CARPENTER	03/25/87	150.00
CA0301	CARRI, PLODZIK, SANDERSON	05/21/87	9,800.00
CA0303	JOHN B. CARPENTER	12/14/87	150.00
CA0390	TIM CARNEY	06/10/87	4.35
CA0405	TIM CARNEY	12/09/87	58.20
CA0421	CARSTEN PRODUCTS	07/01/87	119.00

CA0462	MICHAEL N. CASINO	09/03/87	227.50
CA0525	CAPITOL BUSINESS FORMS	08/26/87	16.40
CA0559	CATCH BASIN CLEANERS, INC	09/16/87	1,440.00
CA0587	EDWARD CAMIRE	01/04/88	113.20
CA0621	DOROTHY CASWELL	11/04/87	40.00
CA0710	PAULINE M. CARR	12/23/87	6.93
CA0789	ALBERT A. CARSON	01/13/88	11.00
CA0826	PATRICK D. CASEY	01/13/88	22.80
CA0838	SEAN & ROSEMARY CAHILL	01/13/88	37.02
CE0738	CERTIFIED LABORATORIES	01/06/88	496.56
CG0005	C G C	12/18/87	8,686.00
CH0057	CHASELLE, INC.	01/06/88	1,370.59
CH0306	DELORES CHASE	04/22/87	10.00
CH0478	CHILDCRAFT EDUCATION CORP	11/25/87	214.69
CH0504	WALTER W. CHENEY	08/12/87	390.12
CH0610	LOUIS CHANTRE	10/28/87	100.00
CH0653	MRS. CHADWICK	11/04/87	20.00
CH0659	CLARK CHANDLER, TREASURER	11/12/87	118,339.00
CH0692	JAMES CHUBB	12/16/87	37.50
CH0855	GEORGE CHAGARIS	01/13/88	47.97
CH0857	RONALD & LINDA CHRAPEK	01/13/88	48.58
CH0897	RICK & LAURA CHAPMAN	01/13/88	15.80
CH0936	CHENEY EAST CORPORATION	01/13/88	847.81
CH0938	THE CHENEY COMPANIES	01/13/88	370.00
CI0182	CITY OF DOVER	07/28/87	1,440.00
CI0448	BERNADETTE CIOLFI	07/15/87	30.00
CI0623	CIVIC SUPPLY	11/04/87	1,390.15
CI0939	STEVEN CINFO	01/13/88	92.00
CJ0572	C & J AIRPORT LIMOUSINE	10/08/87	280.00
CL0228	CHARLES CLARK	10/02/87	276.10
CL0239	DANA CLARK	10/02/87	288.05
CL0240	KEVIN CLARK	10/02/87	276.10
CL0241	SCOTT CLARK	10/02/87	276.10
CL0242	TODD CLARK	10/02/87	276.10
CL0605	SCOTT CLOUGH	10/21/87	110.00
CO0060	NICKI CONNORS-FELLOWS	02/04/87	144.00
CO0121	MICHAEL CORNELIUS	02/05/87	105.18
CO0151	COMMUNICATION SPECIALISTS	12/01/87	599.00
CO0194	COLONIAL LIFE & ACCIDENT	12/31/87	577.45
CO0231	STEPHEN COTTON	10/02/87	276.10
CO0349	JOYCE COTTRELL	05/12/87	28.00
CO0355	ARMAND G. COTE	05/20/87	100.00

CO0498	STEPHEN R. COTTON	12/07/87	1,146.55
CO0538	CONWAY ASSOCIATES INC	12/31/87	9,708.75
CO0560	COUNTRY HOUSE	09/16/87	11.50
CO0584	JAMES CONNELLY	10/08/87	3.14
CO0585	CONSOLIDATED TRUCK EQUIP	10/08/87	75.00
CO0594	COCCI COMPUTER SERVICES	10/21/87	100.00
CO0643	MRS. COUTURE	11/04/87	48.00
CO0660	CONNER BOTTLING WORKS	12/31/87	404.30
CO0689	CONWAY OFFICE PRODUCTS	12/16/87	84.00
CO0752	THOMAS COMITA	01/12/88	6.15
CO0753	ALLAN & JOYCE COHEN	01/12/88	45.77
CO0782	ISRAEL COHEN	01/12/88	17.17
CO0876	STEPHEN & LEIANN COTTON	01/13/88	17.86
CO0900	ROBERT & KATHERINE	01/13/88	45.48
CR0394	CRYSTAL HILLS SPRING	04/30/87	428.00
CR0596	CREATIVE CRICKET	12/09/87	70.00
CR0630	NOREEN CREMIN	12/30/87	139.50
CR0890	EDWARD & MARSHALL CROOK	01/13/88	71.30
CU0503	CUMBERLAND COUNTY CIVIC	10/21/87	525.00
CU0508	JENNIFER CUNNINGHAM	08/12/87	2.60
CU0654	ERNEST F. CURRIER	11/04/87	962.00
CU0761	THOMAS CURL	01/12/88	11.00
CY0606	KEVIN CYR	10/28/87	58.10
DA0171	AISHA DAVIS	02/26/87	7.50
DA0429	HEATHER DAVOIS	07/01/87	40.00
DA0539	STEPHEN J. DARCANGELO	09/02/87	1,760.00
DA0608	ROBERT DAIGLE	10/28/87	100.00
DA0626	MARIE ELENA DAWSON	11/04/87	13.75
DA0873	ERIC & HEATHER DAROIS	01/13/88	63.01
DA0878	ROBERT & KATRINA DAIGLE	01/13/88	16.66
DA0891	JONATHAN & MARGARET DANA	01/13/88	12.57
DA0929	WILLIAM A. D'ANTILIO	01/13/88	33.85
DE0135	DEMOULAS MARKETS	06/27/87	621.75
DE0264	KEVIN DEROSA	10/02/87	201.10
DE0468	FRANCIS DESMOND	07/22/87	30.00
DE0485	FRAN DESMOND	07/28/87	8.00
DE0510	CHARLES DEARBORN	08/12/87	17.00
DE0661	DEMERS LABORATORY, INC.	11/12/87	150.00
DE0931	JEFFREY & Eeva DESHON	01/13/88	41.82

DI0077	PAUL & CELESTE DIETTERLE	01/22/87	2,544.10
DI0096	DIPRIZIOS GARAGE	12/31/87	26,458.38
DI0463	DIAGNOSTIC MEDICAL	07/22/87	24.50
DI0499	DIPRIZIO GMC TRUCKS INC	11/30/87	16,294.60
DO0193	HELEN DODDS	03/18/87	4.60
DO0377	GLEN DODDS	05/27/87	7.00
DO0410	ALBERT DODGE	06/17/87	50.00
DO0422	DOIGES AGWAY	07/08/87	2,501.30
DO0520	DOA	08/19/87	800.00
DO0540	DOVER CHAPTER, ARC	09/02/87	33.00
DO0586	DOVER-ROCHESTER	10/08/87	15.00
DO0611	GARY DOSSETT	10/28/87	100.00
DO0639	MRS. DONNER	11/04/87	48.00
DO0679	DOW SEAL	12/09/87	231.00
DO0711	BRIAN & LINDA DOHERTY	12/23/87	50.35
DR0307	DRIVERS LICENSE GUIDE CO.	04/22/87	17.45
DR0427	BARBARA DROTOS	07/09/87	5.47
DU0153	JACKIE DUBBS	02/19/87	9.45
DU0243	DONALD DUBBS	10/08/87	153.24
DU0265	STEVE DUFFY	03/25/87	75.00
DU0330	DURHAM LANDSCAPE GROUP	11/04/87	19,149.00
DU0337	DURHAM COPY	09/24/87	841.24
DU0423	DURHAM AMBULANCE CORPS	07/01/87	108.00
DU0533	AMELIA DUTKA	08/26/87	17.00
DU0616	DUNKIN DONUTS	10/28/87	17.82
DU0724	WILLIAM J. DUBRAVA	12/23/87	15.89
DU0780	RIYA DUBREUIL	01/12/88	26.88
DU0791	DONALD & JACQUELINE DUBBS	01/13/88	10.00
DU0874	STEPHEN B. DUMONT	01/13/88	15.63
DY0383	PAUL DYER	10/28/87	148.32
EA0268	EASTERN PROPANE GAS INC.	08/31/87	67.47
EB0196	CONCORD GENERAL LIFE INS.	12/31/87	2,907.00
ED0160	EDWARD H. QUIMBY CO. INC.	12/10/87	2,770.54
ED0479	EDDIE'S SERVICE STATION	11/02/87	661.80
ED0660	MRS. EDGERLY	11/18/87	14.00
EJ0662	EJP, INC.	11/12/87	186.90
EL0313	DIANE ELLIS	12/16/87	1,070.80
EM0553	EMF INC.	09/09/87	2,548.00
EN0120	ENGLE, MORSE, PUBLOSKI	02/04/87	189.00
EP0661	MARK EPPLY	11/25/87	485.00
EQ0099	EQUITY PUBLISHING CORP.	12/30/87	355.20
ER0338	ERNEST GARAGE	05/12/87	47.00

GA0018	ROBERT J. GAZDA	11/21/87	847.50
GA0323	GAMETIME	05/01/87	370.84
GA0384	PAUL GAHAN	09/20/87	416.60
GA0541	G. A. THOMPSON CO.	09/02/87	269.50
GA0596	GALL'S INC.	11/04/87	212.16
GA0597	MICHAEL J. GAVIN	10/21/87	10.00
GA0679	MOREY GARLAND	12/04/87	350.00
GA0696	DONALD & MICHELE GAEDCKE	12/23/87	18.18
GA0716	WILLIAM GARDNER	12/23/87	23.71
GA0747	GERARD & CATHERINE GAGNE	01/12/88	36.65
GA0818	ROBERT J. GAZDA	01/13/88	1,404.79
GE0729	JILL GERBER	12/23/87	35.00
GE0784	JENNIFER B. GEORGE	01/12/88	15.63
GE0829	KIMBERLY A. GETCHELL	01/13/88	11.00
GI0465	ROSANNE C. GILBERT	12/31/87	54.98
GI0748	KARL & DORIS GILBERT	01/12/88	34.86
GL0646	MRS. GLANEY	11/04/87	4.00
GL0809	RICHARD & BEVERLY GLEASON	01/13/88	16.92
GM0341	GMAC MORTGAGE CORPORATION	05/13/87	14.44
GO0063	KELLY GOMO	12/31/87	14.49
GO0896	RICHARD & SHARON GORDON	01/13/88	19.49
GR0033	GRANITE STATE MINERALS	01/05/88	13,461.68
GR0062	SUE GRIEVE	06/16/87	2,968.80
GR0147	SHERRI GRANT	02/19/87	8.00
GR0166	GREAT WESTERN SUPPLY DIV.	09/24/87	674.32
GR0198	JENNIE GRISWOLD	10/28/87	446.68
GR0306	GRAPPONE TRUCK CENTER, INC	04/01/87	10.33
GR0496	DAN GRADY	07/30/87	200.00
GR0663	GREAT BAY WOODS	12/31/87	945.00
GR0706	KATHLEEN J. GREENLAW	12/23/87	11.00
GR0825	NATHAN & NANCY GREENBERG	01/13/88	.00
GR0871	NANCY GRIMES	01/13/88	42.13
GR0886	JOSEPH & JANICE GREENWOOD	01/13/88	48.76
GR0935	GROSSMAN'S	01/13/88	163.18
GU0097	TERESA GUNNELS	02/04/87	10.00
GU0464	G & UNDERWOOD ENGINEERS	09/30/87	3,850.00
HA0088	TIMOTHY & CHERYL HACKETT	01/22/87	1,000.00
HA0094	PAUL HAYES	02/04/87	46.41
HA0223	JUDITH HARVEY	10/07/87	98.00
HA0244	FRED HARCLERODE	10/02/87	300.00
HA0245	JOHN HARCLERODE	10/02/87	300.00
HA0246	RICHARD HARCLERODE	10/02/87	276.10

H00894	CAROL & ROWEN HOCHSTEDLER	01/13/88	21.37
HU0079	WILLIAM & DEBORAH HUDSON	01/22/87	126.18
HU0081	PETER & JANICE HUTCHINS	01/13/88	17.28
HU0899	JOHN D. HURLEY	01/13/88	24.84
IM0500	IMPACT MEDICAL CORP.	08/05/87	76.55
IN0087	INDIAN HEAD BANK & TRUST	12/30/87	167,932.55
IN0175	INTERNAL REVENUE SERVICE	10/21/87	7,213.72
IN0201	INTERNATIONAL SALT COMP.	03/18/87	1,357.62
IN0308	INTERSTATE EMERGENCY UNIT	04/23/87	26.00
IN0309	IN-TOWNE MOTEL	04/22/87	1,219.30
IN0327	INDIAN HEAD BANK & TRUST	12/23/87	620.00
IN0414	INDIAN HEAD BANK & TRUST	10/20/87	22,683.68
IR0415	IRWIN MOTORS	06/24/87	11,515.80
JA0137	BARBARA B. JANEWAY	02/12/87	9.74
JA0248	GEORGE JAMES	10/28/87	376.10
JA0291	JANETOS SUPERETTE, INC.	04/08/87	25.00
JA0322	CANDY JAROSZ	10/28/87	110.00
JA0370	VINCENT JAROSZ	10/28/87	6,403.83
JA0522	JABLONSKI'S WELDING SERV.	08/19/87	85.00
JA0588	JABLONSKI	10/08/87	318.00
JE0369	J.E.I.	05/27/87	2,570.00
JO0157	JORDAN-MILTON MACHINERY	12/17/87	1,338.43
JO0186	LINDA JORDAN	03/09/87	13.00
JO0195	JOYCE'S KITCHEN	03/18/87	21.38
JO0249	ALLAN JONES	10/02/87	276.10
JO0250	ROBERT JORDAN	08/31/87	402.49
JO0346	ROBERT E. JORDAN	05/12/87	130.00
JO0614	LINDA JONES	10/28/87	100.00
JO0872	JON & MARY JOHNSON	01/13/88	40.36
K00665	K-MART	12/02/87	85.85
KA0011	LESLIE KARAS	01/22/87	33.60
KA0019	GEORGE KATHIOS	01/22/87	100.00
KA0043	KAPLAN'S SCHOOL SUPPLY	08/21/87	695.00
KA0134	KAR PRODUCTS	09/23/87	514.92
KA0484	JANE KARPINSKI	07/28/87	29.00
KA0787	PETER F. KABELKA	01/12/88	4.10
KA0883	CHARLES & JANET KAJEN	01/13/88	48.46
KB0048	KB&M EXCAVATING, INC.	12/17/87	35,019.79
KE0055	KEMCO OFFICE PRODUCTS	01/22/87	78.00
KE0305	ROY E. KENT	12/14/87	41,700.00
KE0466	KEYSTONE BATTERY OF NH	12/10/87	411.48
KE0562	SEAN OR DENENE KERNS	09/16/87	111.00

EW0169	E.W. SLEEPER	03/02/87	314.76
EX0326	EXETER HOSPITAL, INC.	07/14/87	233.32
EX0356	EXETER MEDIATION PROGRAM	05/20/87	600.00
EX0636	EXETER RED CROSS	11/23/87	35.00
EX0680	EXETER RENT ALL COMPANY	12/09/87	49.00
EX0726	EXETER HOSPITAL, INC EMS	12/21/87	360.00
FA0199	HOWARD P. FAIRFIELD, INC.	11/30/87	23,006.13
FA0795	JOHN & JULIANNE FARRELL	01/13/88	10.00
FA0926	MICHAEL & PATRICIA FARREN	01/13/88	68.00
FE0190	FEDERAL LICENSING, J.V.	04/22/87	180.00
FE0357	BRUCE FECTEAU FLOORING	11/13/87	1,312.00
FE0859	WILLIAM & PATRICIA	01/13/88	62.16
FI0066	FITNESS RESOURCES	02/19/87	190.00
FI0124	FIRST NATL BANK OF BOSTON	02/05/87	53,562.50
FI0200	FIRST NH BANKS	09/15/87	7,806.40
FI0269	FIREHOUSE	03/25/87	29.97
FI0297	FITTS PHOTO & HOBBY SHOP	04/15/87	10.58
FI0391	DR. G. THOMAS FISHER	09/21/87	280.00
FI0467	JANET FILES	07/22/87	47.00
FI0474	FIRST NATL BANK OF BOSTON	07/22/87	2,375.00
FI0721	ALAN H. FISHER	12/23/87	15.90
FI0768	CARLTON & LINDA FISK	01/12/88	30.00
FI0888	MICHAEL P. FILION	01/13/88	37.14
FI0924	KEVIN & PAULINE FILION	01/13/88	40.67
FL0065	FLORA VENTURES	12/24/87	85.95
FL0560	FLAGHOUSE	09/16/87	59.33
FL0828	JOHN & JOAN FLEURENT	01/13/88	24.96
FO0123	DAPHNE M. N. FOTIADES	02/05/87	137.53
FO0197	FOSTER'S DAILY DEMOCRAT	11/30/87	1,086.26
FO0290	STEVE FOLSON	04/20/87	23.00
FO0296	STEVE FOLSON	04/08/87	8.00
FO0311	FOX TOURS	07/21/87	488.00
FO0454	FORT FOSTER	07/15/87	60.00
FO0772	DIANE M. FOLEY	01/12/88	33.74
FO0804	EDWIN CARPENTER FOWLER	01/13/88	13.88
FO0914	DAVID & JERILYN FORTIN	01/13/88	53.56
FO0932	DANIEL & SUSAN FOSTER	01/13/88	17.25
FR0100	FREEDOM DRUG, INC.	12/31/87	409.73
FR0603	KEITH FREISCHLAG	11/23/87	136.25
FR0783	JOHN S. FROHOCK	01/12/88	45.90
FR0927	JOHN & JEAN-MARIE FRITZ	01/13/88	37.87
FU0805	WALTER & STEPHANIE	01/13/88	16.97

HA0343	HAMEL & DESHAIES	05/13/87	5.43
HA0358	JO ANNE L. HAUSCHEL	05/20/87	84.60
HA0368	GERARD N. HAMEL	05/27/87	75.00
HA0378	ALBERT G. HAM	08/09/87	244.90
HA0385	GEORGE HAUSCHEL	06/10/87	79.00
HA0424	HAPPY WHEELS SKATING CTR.	07/30/87	175.00
HA0490	HA' PENNY STORY THEATRE	07/28/87	250.00
HA0581	VANCE HARDWICK	10/08/87	25.00
HA0713	GORDON & CAROL HAALAND	12/23/87	38.48
HA0733	JOAN HAMM & LILLIAN ALVES	12/23/87	34.46
HA0771	STEPHEN & MELISSA HARVIE	01/12/88	17.89
HA0779	SHIRLEY A. HARBOUR	01/12/88	16.59
HA0830	MICHAEL J. HASTINGS	01/13/88	18.20
HA0844	RUBY J. HAINES	01/13/88	45.23
HA0905	PAUL D. HAYES	01/13/88	41.89
HA0925	RICHARD & JOANNE	01/13/88	36.35
HE0146	BARBARA HECKLER	12/16/87	984.00
HE0165	GREGORY & KRISTY A. HELVE	02/26/87	34.02
HE0193	NHMA HEALTH TRUST	12/31/87	57,735.35
HE0307	HENRY'S GARAGE DOOR COMP.	04/22/87	87.00
HE0351	MRS HEUCHLING	05/12/87	9.60
HE0421	HEALTH WATCH	07/22/87	1,972.50
HE0627	AL HENDERSON	12/16/87	100.00
HE0632	MRS. HEREFORD	11/04/87	20.00
HE0648	MRS. HECKLER	11/04/87	48.00
HE0652	MRS. HEATH	11/04/87	20.00
HE0909	RONALD & KRISTIN HEATH	01/13/88	49.31
HG0413	H & G ENT. OF STRATHAM	12/10/87	81.17
HI0078	JACQUELINE E. HINCKLEY	12/23/87	708.00
HI0291	B. J. HICKMAN	06/16/87	300.00
HO0150	CAROL Y. HOCHSTEDLER	02/19/87	425.00
HO0171	LEONARD R. HOGUE	03/09/87	114.00
HO0229	RICHARD HOMIAK	10/02/87	276.10
HO0247	NORMAN HOWCROFT	10/02/87	276.10
HO0340	EDWARD HOWARD	05/12/87	4.00
HO0425	HOUGHTONS HARDWARE	07/01/87	26.65
HO0507	ALICE HOOD	08/12/87	17.00
HO0554	J. HOULE	09/09/87	58.87
HO0561	ROWEN & CAROL HOCHSTEDLER	09/16/87	1,595.00
HO0591	HOMESTEAD PRESS	10/14/87	64.45
HO0685	JAN HOSELY	12/09/87	20.00
HO0880	DONALD & LISA HON	01/13/88	17.72

KE0850	PATRICIA F. KELLER	01/13/88	40.30
KI0020	EDWIN I. KIMBALL	12/21/87	1,724.41
KI0051	KIMBALL CHASE COMPANY INC	11/18/87	77,502.83
KI0342	KITTERY TRADING POST	12/31/87	190.43
KI0746	ROBIN & KAREN KILGORE	01/12/88	39.63
KI0810	DAWN E. KIMBALL	01/13/88	17.04
KI0827	DANIEL A. KING	01/13/88	22.46
KI0892	KINGMAN MASONIC BLDG CORP	01/13/88	21.27
KI0934	KING CHEVROLET	01/13/88	132.75
KL0763	KAY EVA KLECZEK	01/12/88	50.00
KN0148	KIM KNUUTI	05/18/87	89.24
KN0542	LILLIAN L. KNOWLES	09/02/87	26.00
KO0071	LISA KOZIELL	04/01/87	106.25
KO0835	STEVEN KOLHAMI	01/13/88	38.48
KO0907	DANIEL & KRISTINE	01/13/88	40.30
KR0170	PAUL KRUSIC	02/26/87	84.00
KR0292	JOE KRUCZEK'S GARAGE	10/22/87	187.00
KU0118	KUSTRA'S AUTO BODY	02/04/87	1,498.10
KU0852	DENNIS P. KUCHARSKI	01/13/88	39.84
LA0032	LAWSON PRODUCTS, INC.	08/14/87	795.05
LA0049	LAKES REGION DISP-ROCH	08/07/87	90,712.56
LA0069	KAREN LANGLOIS	05/26/87	2,100.00
LA0191	IRENE LABRANCHE	04/06/87	35.00
LA0251	RAYMOND LAROCHE	10/02/87	276.10
LA0266	CHRISTOPHER LADUE	03/25/87	37.50
LA0295	EDA LABRANCHE	04/08/87	39.60
LA0300	LAMPREY REGIONAL SOLID	12/31/87	121,615.43
LA0371	LAMB LOCKSMITH CO.	11/04/87	417.85
LA0402	PATTY LARKIN	06/17/87	400.00
LA0480	LAMPREY HEALTH CARE	07/31/87	7,090.00
LA0534	LANDEV OF N.H. INC.	08/26/87	6,332.00
LA0631	MRS. LABRANCHE	11/04/87	20.00
LA0735	SUSAN LAGASSE	12/23/87	32.21
LA0754	ARNOLD & DINA LARSON	01/12/88	44.93
LA0757	GREGORY & GAYLE LACOURSE	01/12/88	38.17
LA0821	RAYMOND & VICKI LANGLOIS	01/13/88	23.93
LA0870	JOHN & NANCY LAVOIE	01/13/88	40.67
LA0887	IRENE & GEORGE LABRANCHE	01/13/88	15.00
LA0895	STEVEN & CYNTHIA LAWRENCE	01/13/88	16.56
LA0918	CHRISTOPHER J. LAWLOR	01/13/88	62.79
LE0080	RICHARD & MICHELLE	01/22/87	.00
LE0152	LEMIEUX INSURANCE AGENCY	02/19/87	4,469.00

LE0506	DOVER LEGION	08/12/87	85.42
LE0634	MRS. LEBEAU	11/04/87	20.00
LE0686	CINDY LEWIS	12/09/87	26.25
LE0720	PETER LEAVENWORTH	12/23/87	61.40
LE0738	LEATHERSMITH PRODUCTS	12/30/87	221.25
LE0766	EDWARD R. LEPAGE	01/12/88	20.79
LI0025	LINEWEBER & GRIFFIN	08/29/87	32,346.85
LI0081	DAVID E. LIMBERT	01/23/87	.00
LI0392	LINE LUMBER CO. OF N.H.	06/17/87	372.49
LO0119	LORING SHORT & HARMON	11/30/87	478.00
LO0154	LORANGER PAINTING	02/19/87	112.00
LO0431	BOB LOECHLER	07/01/87	25.00
LO0681	LOUISE'S SPORT SHOP	12/09/87	40.00
LU0528	LUSTRE-CAL	11/05/87	461.75
LU0543	LUMBER CITY	09/02/87	54.67
MA0016	MARCOTT'S MARKET	11/18/87	331.20
MA0047	MAINE LUBRICATION SERVICE	07/17/87	671.38
MA0132	MATCO TOOLS	10/22/87	401.60
MA0187	MASS HORTICULTURAL	04/13/87	200.00
MA0192	DAVID MARTIN	03/09/87	.00
MA0202	SARAH T. MACGREGOR	11/19/87	66.22
MA0206	MICHAEL MARTIN	03/18/87	14.00
MA0220	BECKY MARTIN	10/21/87	369.50
MA0252	MICHAEL MALASKY	04/08/87	150.00
MA0272	MARELLI'S MARKET	12/10/87	35.73
MA0310	MASTIN'S CATERING SERVICE	04/23/87	20.63
MA0315	MAYFEST FUND-DEVELOPMENT	04/23/87	15.00
MA0325	MIKE MALASKY, BUILDER	12/21/87	2,450.00
MA0422	MASS GAS & ELECTRIC	07/09/87	77.42
MA0492	MAINE AQUARIUM	07/28/87	100.00
MA0544	MASS FIRE ALARMS OF N.E.	09/02/87	10.75
MA0555	ALAN MARSTON'S	09/09/87	51.00
MA0662	MARTIN'S FOOD CENTER	11/25/87	33.85
MA0714	DAVID & LORI MACFARLANE	12/23/87	38.96
MA0799	CHARLES & LESLIE MAYS	01/13/88	22.37
MA0815	MICHAEL A. MAILHOT	01/13/88	10.00
MA0862	ROBERT & KAY MARGESON	01/13/88	39.88
MA0882	BRIAN & PATRICIA MARTIN	01/13/88	8.50
MA0930	JAMES & LISA MAGUIRE	01/13/88	46.57
MC0053	MCNEILL & TAYLOR	12/31/87	38,536.73
MC0072	PEGGY MCALLISTER	06/23/87	322.90
MC0115	MCFARLAND FORD SALES, INC	12/25/87	2,044.37

MC0116	MCCOY'S ALINEMENT &	04/03/87	153.00
MC0205	ELENOR MCCORMICK	03/18/87	7.00
MC0208	JOHN MCKEON	06/17/87	1,040.00
MC0359	RUSSELL H. MCGUIRK	10/13/87	1,800.00
MC0365	ROBERT L. MCKENNA	05/20/87	925.00
MC0469	CYNTHIA NIZZARI-McCLAIN	07/22/87	9.00
MC0566	DON MCGAEL	09/16/87	41.75
MC0762	SCOTT MCDUGALL	01/12/88	10.00
MC0906	MARTHA & DANIEL MCAULIFFE	01/13/88	39.57
MC0913	WALTER & JOAN MCEVOY	01/13/88	41.03
MC0915	ROBERT & PATRICIA	01/13/88	25.69
ME0142	REGINA B. MELLING	02/19/87	7.00
ME0483	HATTIE MERRILL	07/28/87	29.00
ME0685	MEDICAL PRODUCTS	12/01/87	523.15
ME0820	REMINGTON E. MESERVEY	01/13/88	10.75
MI0253	JOHN MITCHELL	10/02/87	213.05
MI0423	DICK MILLS	07/09/87	110.00
MI0432	DENISE MICHAUD	07/01/87	20.00
MI0448	RAYMOND MICHAUD	07/15/87	37.00
MI0487	KEVIN MINCEY	07/30/87	46.00
MI0489	RUTH MICHEL	07/28/87	10.89
MI0511	MRS. MILLER	08/12/87	32.00
MI0514	MILBAN LTD.	08/19/87	53.56
MI0545	MIDWAY EXCAVATORS, INC.	12/21/87	18,259.08
MI0573	MELISSA J. MITROOK	10/08/87	40.00
MI0642	MRS. MICHAUD	11/04/87	4.00
MI0690	MIKE'S MOTOR'S	12/16/87	75.00
MI0846	LTD MILBAN	01/13/88	60.88
MI0847	KENNETH D. MILLER	01/13/88	15.53
MI0863	BRIAN MICHAELIS	01/13/88	29.04
MO0029	MORAN FUEL SERVICE INC.	01/22/87	308.60
MO0092	MOTORDLA INC.	01/22/87	1,811.00
MO0221	MOBILE ELECTRONICS	03/25/87	47.50
MO0292	JOANN MORRISON	04/15/87	11.00
MO0321	NEIL AND BRIDGET MOSES	04/29/87	24.99
MO0379	MOW'N GROW	11/04/87	7,965.00
MO0419	RUSS MOULTON	06/24/87	2.00
MO0701	BRENDA MORIN	12/23/87	46.82
MO0709	ROBERT & RUTH MOEBUS	12/23/87	16.28
MR0532	MRS. DAVIS	08/26/87	9.00
MR0552	MRS. JOHNSON	09/02/87	20.00
MS0526	M.S. FINANCIAL SERVICES	08/26/87	18.00

MU0109	MUNICIPAL TOY COMPANY INC	02/04/87	159.20
MU0180	MUSIC IN MOTION	03/09/87	.00
MU0335	GARY J. MURTAGH	05/13/87	16.00
MU0579	MRS. MUHORAY	10/08/87	12.00
MU0682	MARY MUI	12/09/87	10.00
MY0082	CHARLES & LESLIE MAYS	01/23/87	.00
NA0030	NATIONAL MARKET REPORTS	01/22/87	117.00
NA0052	LAWRENCE P. NAYLOR III	12/22/87	9,006.14
NA0105	NANCO	12/28/87	995.93
NA0348	NAVONOD MED ED CONSULTANT	05/13/87	90.00
NA0406	DUNJA NASCIMENTO	06/17/87	5.60
NA0937	NATIONAL MARKET REPORTS	01/13/88	354.00
NE0013	NEWMARKET COUNTRY FLOWERS	01/22/87	35.00
NE0021	NEW ENGLAND TELEPHONE	12/31/87	12,532.48
NE0035	NEW HAMPSHIRE MUNICIPAL	11/04/87	2,808.05
NE0036	NEW ENGLAND BARRICADE CO	12/31/87	1,401.86
NE0092	NEWMARKET VILLAGE	03/07/87	793.00
NE0111	NEBS	08/08/87	213.93
NE0131	NEWMARKET SAND & GRAVEL	01/05/88	1,326.51
NE0139	NEW HAMPSHIRE INS. CO.	03/05/87	36,301.00
NE0141	NEWMARKET HOUSING AUTH.	12/09/87	808.00
NE0144	N.H. MUNICIPAL WORKERS	10/08/87	36,557.00
NE0198	NEW HAMPSHIRE RETIRMENT	12/31/87	26,483.22
NE0199	NEW HAMPSHIRE RETIREMENT	12/31/87	31,769.10
NE0203	N H TAX COLLECTORS ASSOC.	03/18/87	20.00
NE0222	NMKT LITTLE MULE LEAGUE	03/25/87	1,500.00
NE0290	N.H. ASSOC. OF CHIEFS OF	06/23/87	30.00
NE0293	N.H. EXPLO. & MACH. CORP.	04/08/87	348.65
NE0294	N.H. MUNICIPAL UNEMPLOY.	12/31/87	3,067.28
NE0302	NEWMARKET SEWER DEPT.	05/06/87	9,600.00
NE0316	NEWMARKET MUNICIPAL COURT	12/23/87	400.00
NE0336	NEWMARKET SENIOR CITIZENS	05/13/87	900.00
NE0339	NEWMARKET GETTY	07/28/87	11.94
NE0360	NEW HAMPSHIRE PRINTWORKS	05/21/87	625.25
NE0394	N.H. LOCAL WELFARE ADMIN.	06/17/87	15.00
NE0395	NEWMARKET VILLAGE, LTD.	12/30/87	2,568.00
NE0619	NEW HAMPSHIRE YMCA	11/04/87	75.00
NE0624	NEW HAMPSHIRE SEACOAST	12/31/87	144.50
NE0806	NEW ENGLAND TEL & TEL.	01/13/88	21.53
NH0034	NEW HAMPSHIRE RESOURCE	01/22/87	83.82
NH0061	NHRPS	05/26/87	84.00
NH0101	NH CITY & TOWN CLERK ASSO	02/04/87	12.00

NH0114	NH TAX COLLECTORS ASSOC.	02/04/87	15.00
NH0125	TREASURER	02/05/87	20.00
NH0386	N.H. LAW DIRECTORY AND	06/10/87	25.50
NH0424	N.H. ASSOC OF FIRE CHIEFS	07/09/87	15.00
NH0425	N.H.M.S.A.	07/09/87	5.00
NH0449	N.E. MUNICIPAL SECRETARY	07/15/87	10.00
NH0529	NHRPA	12/09/87	40.00
NH0569	NH REC & PARKS ASSOC	09/28/87	59.50
NH0589	N.H. FENCE COMPANY	10/08/87	120.00
NH0598	NHAHPERD	10/21/87	40.00
NH0655	NHMA	11/04/87	20.00
NI0254	JAMES NISBET	10/02/87	300.00
NI0255	WILLIAM NISBET	10/02/87	288.05
NN0683	N.N.E.R.&P. PLANNING	12/09/87	36.00
NO0210	NORTH SHORE	06/16/87	942.05
NO0426	NORTHEAST VECTOR MGMT INC	07/01/87	107.88
NO0574	NORTHEAST HYDRAULICS INC.	10/08/87	117.00
NU0525	THE NUTCRACKER	08/19/87	192.75
OC0027	OCEAN & FOREST PRODUCTS	11/12/87	191.60
OC0058	ELLIE O'CONNOR	11/04/87	951.60
OD0387	JOHN E. O'DONNELL & ASSOC	11/12/87	714.00
OF0026	THE OFFICE MANAGER, INC.	12/31/87	4,138.71
OL0068	OLYMPIA SPORTS CENTER	01/22/87	35.90
OL0309	BETH OLSHANSKY	05/18/87	340.00
OL0512	OLD HOME WEEKEND	08/13/87	3,000.00
OR0700	ORDER OF EAGLES FRA	12/23/87	39.02
OS0296	OSSIPEE MOUNTAIN	08/17/87	930.50
OV0691	MAINE BUILDING SPEC. CO.	12/16/87	390.00
OV0902	CHARLES L. OVERBY	01/13/88	38.86
PA0179	ANDREA MARTIN PARSONS	03/09/87	25.00
PA0273	PATH LAB, INC.	06/17/87	44.00
PA0509	FLORENCE PASQUILL	08/12/87	17.00
PA0521	MRS. PAZDON	08/19/87	50.00
PA0564	KATHERINE E. PAQUETTE	09/16/87	3.60
PA0638	MRS. PAULSHOCK	11/04/87	16.00
PA0737	JAYANT & VIRU PATEL	12/23/87	23.60
PA0778	ALAN J. PANDOLFI	01/12/88	17.02
PA0842	THOMAS F. PANNEL	01/13/88	23.56
PE0046	ETHAN R. PEARSON	01/22/87	202.00
PE0064	PETTY CASH	12/30/87	2,534.57
PE0117	PENN-HAMPSHIRE LUBRICANTS	12/01/87	142.34
PE0194	HELEN PELCZAR	08/05/87	11.50

PE0488	GRACE PEASE	07/28/87	4.00
PE0625	MARY PESARESI	12/16/87	100.00
PE0662	MRS. PELZCAR	11/18/87	24.00
PE0719	STANLEY & EVA PELCZAR	12/23/87	7.73
PE0759	ROBERT & ELIZABETH	01/12/88	25.69
PE0792	GERALD J. PEARCE JR.	01/13/88	10.00
PE0822	MARTIN J. PETERS	01/13/88	18.26
PH0233	HERBERT PHILBRICK	10/02/87	225.00
PH0466	PHILBRICK SALES & SERVICE	07/31/87	57.43
PH0563	HERBERT J. PHILBRICK	11/04/87	336.50
PH0889	ELIZABETH C. PHILBRICK	01/13/88	23.74
PH0933	PHYSIO CONTROL	01/13/88	46.57
PI0014	GEORGE PIERCE	01/23/87	2,350.00
PI0396	PIP PRINTING	06/17/87	200.09
PI0433	RACHEL PICKARD	07/01/87	21.00
PI0556	PINE STATE SAFETY LINES	09/09/87	1,216.00
PI0578	SANTA PINEO	10/08/87	11.00
PI0794	PIONEER FINANCIAL	01/13/88	240.09
PI0893	LAWRENCE & SUSAN	01/13/88	20.34
PL0083	BRETT & MARY PLUMMER	01/22/87	35.48
PO0054	PORTSMOUTH PAPER COMPANY	11/06/87	567.81
PO0084	ALEXANDER N. POPE	01/22/87	32.55
PO0232	WILLIAM FOULIN	10/02/87	276.10
PO0311	POWER PRODUCTS	04/23/87	298.27
PO0344	PORTLAND GLASS	08/12/87	414.20
PO0361	DORIS POKOPEK	05/20/87	68.00
PO0362	PORTLAND RUBBER COMPANY	05/20/87	42.00
PO0374	BILL POULIN	05/27/87	180.00
PO0471	MRS. POKEROY	11/04/87	26.00
PO0523	THE PORTSMOUTH HERALD	08/19/87	23.71
PO0546	JERRY POULIN	09/02/87	43.75
PO0620	PORTSMOUTH-KITTERY ARMED	11/04/87	300.00
PO0750	ALEXANDER N. POPE	01/12/88	58.10
PO0786	BRUCE POKOPEK	01/12/88	10.00
PO0867	STEPHEN & CAROL POITRAS	01/13/88	50.90
PO0911	ALLAN & SUSAN POOLE	01/13/88	49.92
PR0095	PROTECTIVE SYSTEMS INC.	02/04/87	86.00
PR0164	DENNIS PRATTE	02/26/87	100.00
PR0226	ROBERT PRATT	10/02/87	300.00
PR0256	LARRY PRATT	10/02/87	300.00
PR0257	DENNIS PRATTE	10/02/87	300.00
PR0267	ALLAN FRATT	10/02/87	187.50

PR0375	LARRY S. PRESSMAN, M.D.	05/27/87	89.00
PR0389	JANET PRESCOTT	06/10/87	4.00
PR0575	PRENTICE-HALL, INC.	10/08/87	55.08
PR0599	CAROL PRESCOTT	10/21/87	.00
PR0834	RICHARD PRAY	01/13/88	45.05
PS0039	PSNH	01/02/88	35,022.35
PU0649	MRS. PUCHLOPEK	11/04/87	60.00
FY0712	HAROLD & THELMA FYBURN	12/23/87	15.95
QU0505	QUILL CORP.	11/13/87	48.42
QU0665	QUALITY HARDWOOD	11/12/87	1,150.00
QU0666	QUINLAN PUBLISHING CO INC	12/02/87	39.05
QU0910	RENE & KIMBERLY	01/13/88	36.65
RA0397	RALPH RILL	12/17/87	588.29
RA0403	PAT RAINBOTH	07/01/87	300.00
RA0427	EMMA RAMSDELL	12/23/87	82.68
RA0848	DANIEL & LORI RAINEY	01/13/88	31.54
RA0928	PAUL & PAULA RANDALL	01/13/88	42.56
RC0038	R.C. HAZELTON CO., INC.	01/22/87	109.50
RE0017	RE-RUN EQUIPMENT COMP.	01/22/87	60.00
RE0085	ROBERT & BONNIE REID	01/22/87	31.21
RE0089	RED JACKET INN	12/09/87	332.00
RE0145	RELIABLE CORPORATION	12/28/87	481.02
RE0216	REMARKABLE PRODUCTS	12/09/87	67.30
RE0295	RETIRED SENIOR VOLUNTEER	04/15/87	700.00
RE0307	RECYCLING SERVICES, INC.	04/01/87	4,204.53
RE0332	RED SOX GROUP SALES	05/06/87	360.00
RE0472	MRS. REYESKI	07/22/87	9.00
RE0533	DEBORAH A. REED	10/21/87	1,693.20
RE0813	BRET D. REMICK	01/13/88	10.00
RE0879	ELLIOTT & DONNA REED	01/13/88	16.94
RE0916	CHARLES REARDON	01/13/88	49.51
RH0037	R H FILION	12/31/87	2,616.34
RI0324	RILEY'S SPORT SHOP, INC.	12/04/87	223.80
RI0398	RILA	11/17/87	370.74
RI0482	RICHARD A. SHERRBURNE INC.	07/28/87	100.00
RI0650	MRS. RICHARD	11/04/87	60.00
RI0793	RIVERMOOR LANDING INC.	01/13/88	10.65
RI0919	ELIZABETH A. RICHMOND	01/13/88	33.85
RO0015	ROCHESTER HARDWARE	07/22/87	16.25
RO0044	ROBBINS AUTO PARTS INC.	01/01/88	2,395.01
RO0136	ROCKINGHAM COUNTY	12/21/87	370.68
RO0168	ROSS EXPRESS, INC.	12/18/87	166.00

RO0172	ROCK. COUNTY NEWSPAPERS	12/30/87	762.65
RO0217	ROCKINGHAM COUNTY C.A.P.	08/18/87	3,308.00
RO0224	ROCKINGHAM CHILD & FAMILY	03/25/87	2,700.00
RO0399	ROCKINGHAM FEED & SUPPLY	11/03/87	769.26
RO0532	GAIL A. ROULD	08/26/87	1,361.40
RO0547	ROBERT D. ROUSSEAU	09/02/87	25.00
RO0590	ROCKINGHAM ELECTRICAL	10/26/87	289.78
RO0593	RONALD C. BIRD	12/02/87	83.20
RO0600	KEN ROBBINS	10/21/87	575.05
RO0615	SUSAN ROBSHAW	10/28/87	100.00
RO0645	MRS. ROSA	11/04/87	20.00
RO0651	MRS. ROBERTS	11/04/87	60.00
RO0698	FRANK & BEVERLY ROBLES	12/23/87	15.01
RO0708	ERIC & ANNA ROTHWELL	12/23/87	15.56
RO0739	MICHAEL J. ROCHELEAU	12/23/87	10.00
RO0740	ROBERTS COMPANY, INC.	12/30/87	695.99
RO0764	LINDA L. ROBINSON	01/12/88	20.33
RO0811	DAVID A. ROUSSEAU	01/13/88	18.93
RO0812	VIRGINIA A. ROTHERY	01/13/88	21.43
RO0823	BRUCE E. ROBBINS	01/13/88	19.39
RO0856	PHILIP & MARYANN ROULD	01/13/88	36.95
RO0877	WILLIAM & LINDA ROONEY	01/13/88	26.10
RO0921	ROWELL & WATSON CO. INC.	01/13/88	30.87
RU0218	RUBICON DEVELOPMENT CO.	08/19/87	21.69
RU0530	TIM RUSSELL	08/26/87	42.99
RU0803	SAM & MEHER RUSTOMJI	01/13/88	23.96
RW0091	ROWELL & WATSON CO. INC.	12/31/87	10,476.35
SA0041	SANEL AUTO PARTS	12/24/87	469.56
SA0174	SABAR TECH	03/09/87	197.88
SA0801	ELDEN & DELORES SALISBURY	01/13/88	53.00
SA0865	VIRGIL W. SANCHEZ	01/13/88	36.77
SA0868	RICHARD & JOYCE SARNO	01/13/88	45.75
SC0494	ANDREW SCHWARTZ	07/28/87	225.00
SC0704	ROBERT & REBECCA SCHUYLER	12/23/87	38.48
SC0717	SCHANDA FARM COMM. ASSOC.	12/23/87	43.99
SC0741	DONNA SCHLACHMAN	01/06/88	14.00
SC0790	FREDERICK & MALEA	01/13/88	1,572.06
SC0839	RUTH & CEGELIS SCHNEIDER	01/13/88	38.78
SC0861	GARY R. SCHANIL	01/13/88	67.94
SC0885	TERRI & CHRISTIAN	01/13/88	43.77
SE0009	SECURITY PACIFIC MERCHANT	12/28/87	31,512.49
SE0067	LINRAY COMPANY ENTER.	01/22/87	460.80

SE0312	SEACOAST BIG BROTHER/	04/01/87	6,000.00
SE0576	SEACOAST MENTAL HEALTH	10/08/87	3,500.00
SE0619	SEACOAST ENGINEERING ASSO	11/04/87	320.00
SE0659	MRS. SERWITZ	11/18/87	12.00
SE0731	SEACOAST PUBLICATIONS INC	12/23/87	84.00
SE0755	JIM & DONNA SEAVEY	01/12/88	18.67
SE0798	BARBARA J. SEWALL	01/13/88	28.37
SE0912	PAUL & MARY SEARFOORCE	01/13/88	38.48
SH0012	SHAWS OF STRATHAM	12/31/87	428.88
SH0086	GEORGE & MARY SHAMIS	01/22/87	32.86
SH0093	SHAW'S OF STRATHAM	09/08/87	109.41
SH0181	SHERWIN-WILLIAMS	03/09/87	45.09
SH0312	SHOW OF THE MONTH CLUB	08/25/87	1,600.00
SH0408	ANNE SHANAHAN	06/17/87	50.00
SH0551	MARGOT SHEA	09/02/87	40.00
SH0722	MICHAEL & MARY SHEPHARD	12/23/87	3.32
SH0770	JONATHAN R. SHEFF	01/13/88	61.59
SI0316	BILL SIMIONE & ASSOC.	04/23/87	1,276.00
SI0617	FRANCIS SILENZI	10/28/87	200.00
SI0749	STEPHEN A. SIMPSON	01/12/88	36.65
SI0816	RONALD SIMPSON	01/13/88	10.00
SK0760	MARLENE & BARBARA	01/12/88	39.45
SM0126	LESLEY SMITH	06/23/87	589.97
SM0138	SMITH'S FIRE EQUIPMENT	11/25/87	431.00
SM0304	KATHRYN SMITH	12/14/87	550.00
SM0604	PETER SMART	10/21/87	120.00
SM0723	LESLIE A. SMITH	12/23/87	3.29
SM0740	SMOKETTES - LADIES	01/06/88	75.00
SM0767	JOSEPH SMATH	01/12/88	18.39
SM0814	HAROLD R. SMITH	01/13/88	22.10
SM0869	MICHAEL & ANDREE SMITH	01/13/88	36.95
SO0258	JOHN SOUTHWELL	10/02/87	226.10
SO0416	SOUTHEAST NH SEPTIC SERV.	08/21/87	210.00
SO0465	SOLID WASTE EQUIPMENT INC	07/22/87	475.00
SO0601	SOLO	10/21/87	800.00
SO0904	NANCY H. SOSNOWSKI	01/13/88	39.88
SP0059	BARBIE SPENCER	12/16/87	3,192.50
SP0350	BONNIE SPENCER	08/19/87	210.34
SP0426	NHSPCA	12/11/87	510.00
SP0486	DONNA SPENCER	07/28/87	30.00
SQ0376	SQUAMSCOTT HOME HEALTH	05/27/87	6,800.00
SQ0429	SQUAM LAKE SCIENCE MUSEUM	07/09/87	60.00

SQ0781	ROBERTA SQUILLACE	01/12/88	37.81
ST0045	STRAFFORD REGIONAL	01/05/88	25,204.45
ST0167	STATE OF NEW HAMPSHIRE	12/09/87	352.94
ST0177	STATE OF NEW HAMPSHIRE	03/09/87	30.00
ST0297	STATE 4-H OFFICE	04/08/87	300.00
ST0320	STATE CHEMICAL MANUF. CO.	07/27/87	274.63
ST0331	STRATHAM AGWAY	08/31/87	29.41
ST0363	STATE TREASURER	05/20/87	.00
ST0380	STRATHAM TIRE, INC.	12/10/87	1,517.85
ST0493	STATE OF N.H. - MV	09/16/87	18.00
ST0548	STRATHAM VETERINARY PRAC.	10/30/87	159.00
ST0609	MARY STILWELL	10/28/87	100.00
ST0612	TOM STILWELL	10/28/87	100.00
ST0663	MRS. STRACT	11/18/87	60.00
ST0707	KAREN STOTLER	12/23/87	18.00
ST0730	DEBBIE STIFE	12/23/87	12.00
ST0734	EDWIN G. STUCKEY	12/23/87	8.16
ST0758	EDWARD & MAUREEN STONE	01/12/88	55.53
ST0853	NANCY B. STARKS	01/13/88	33.85
ST0884	LARRY & ELIZABETH STRACH	01/13/88	46.51
SU0133	SULLIVAN TIRE	11/30/87	2,135.91
SU0404	SUMMER BY THE SEA	06/17/87	25.00
SU0419	SUPERVAC NORTHEAST	06/24/87	975.00
SU0808	IAN & SUSAN SUTHERLAND	01/13/88	19.19
SU0832	SUSEX GROUP	01/13/88	231.23
SW0090	DAVID SWIERK	12/30/87	3,551.90
SW0122	CYNTHIA SWIERK	02/05/87	284.00
SW0849	DAVID & CYNTHIA SWIERK	01/13/88	16.00
SY0549	SYDNEY LANER & COMPANY	09/02/87	98.65
SZ0741	JAMES SZELIGA	12/30/87	61.98
TA0176	TAFT BUSINESS MACHINES	12/08/87	2,571.91
TA0333	T.A.B. POLICE DISTRIB.	10/16/87	149.66
TA0353	CAROL TAYLOR	05/12/87	.00
TA0661	JILL TAYLOR	11/18/87	14.00
TA0699	DAVID A. TANNER	12/23/87	12.94
TA0715	TALGAR	12/23/87	147.14
TA0917	STEVE S. TAYLOR	01/13/88	15.46
TE0259	DENNIS TESSIER	10/02/87	300.00
TE0294	TEN - 46, INC.	11/25/87	133.50
TE0417	TECH PRODUCTS COMPANY	06/24/87	61.02
TE0613	DENNIS TESSIER	10/28/87	100.00
TH0156	THE WRIGHT SIGNAL CO. INC	12/24/87	3,030.15

TH0314	THE LESSARD COMPANIES	04/11/87	630.00
TH0550	THE BOSTON GLOBE	09/02/87	210.00
TH0565	THE TOOL CRIB OF PORTS.	09/16/87	5.90
TH0569	THE MARGATE	09/16/87	15.00
TH0607	THE CENTER OF N.H.	10/28/87	205.44
TH0633	MRS. THIBEAULT	11/04/87	60.00
TH0663	THE TESTING COMPANY	11/25/87	200.00
TH0739	THE EXETER NEWS-LETTER	01/06/88	26.00
TH0740	THE CIVIC CENTER	12/23/87	280.00
TI0075	TRI-TOWN PUBLISHERS, INC	12/30/87	1,123.78
TI0184	TIMBERLANE TRANS. INC.	12/04/87	1,860.00
TI0312	TILCON MAINE INC.	11/22/87	6,821.10
TI0866	DAVID & KIMBERLY TILTON	01/13/88	46.09
TO0031	GARTH G. TOLMAN	12/21/87	2,986.50
TO0107	GEORGE TOVEY	02/04/87	11.00
TO0108	BARBARA TOVEY	02/04/87	11.00
TO0163	LOLA TOURIGNY, TREASURER	10/14/87	43,477.00
TO0364	TOWN OF NEWMARKET	05/20/87	135.00
TO0381	TOWN OF NEWMARKET	12/16/87	176,610.63
TO0428	TOYS R US	07/01/87	118.20
TO0497	TOWER INVESTMENTS INC.	12/31/87	2,351.50
TO0664	TOWN OF DURHAM	11/25/87	15.93
TO0667	TOWN MANAGER	12/02/87	5.00
TO0797	GLEN & ROBIN TOWNSEND	01/13/88	17.75
TO0920	JOHN & NANCY TOBIN	01/13/88	40.49
TR0112	TREASURER, STATE OF N.H.	12/10/87	919.51
TR0143	TREASURER, STATE OF N.H.	02/19/87	103.66
TR0170	TREASURER, STATE OF N.H.	03/09/87	223.40
TR0195	TREASURER, STATE OF N.H.	12/31/87	1,095.00
TR0219	TREASURER, STATE OF N.H.	08/18/87	90.06
TR0364	TREASURER, STATE OF N.H.	05/20/87	35.00
TR0557	TREASURER, STATE OF N.H.	09/09/87	20,000.00
TR0602	TREASURER, STATE OF N.H.	10/21/87	20.00
TR0644	MRS. TRIEST	11/04/87	48.00
TU0040	TURKEY RIDGE COMPANY	01/22/87	340.68
UN0042	UNIVERSITY OF N. H.	12/31/87	5,197.29
UN0113	UNIVERSITY OF N.H.	02/04/87	20.00
UN0297	UNION LEADER CORPORATION	04/01/87	40.50
UN0345	UNION LEADER CORPORATION	07/31/87	165.51
UN0434	UNH THEATRE RESOURCES FOR	07/01/87	345.00
UN0450	UNIVERSITY OF N.H.	07/15/87	113.50
UN0618	UNIFIRST CORPORATION	12/24/87	342.55

UN0938	UNIVERSITY OF N.H.	01/13/88	266.00
US0073	US POST OFFICE	12/30/87	3,124.05
US0159	US STAMPED ENVELOPE	12/31/87	968.40
VA0695	G. BASIL VARNEY	12/23/87	10.00
VE0418	VERTRONICS, INC.	06/24/87	95.00
VE0430	VERMONT COLOR LAB	07/01/87	8.35
VI0308	VIKING OFFICE PRODUCTS	12/07/87	148.22
VI0524	VICTORIA CATERING LTD.	08/19/87	94.00
VO0313	JOANNE M. VOLTAIRE	04/23/87	14.40
VO0765	V. ALASTAIR & RHODA VOTAW	01/12/88	22.65
WA0173	EDMUND WASIEWSKI	10/28/87	140.00
WA0183	WATSON TRANS. CO., INC.	03/09/87	196.75
WA0260	EDMUND WASIEWSKI	10/02/87	300.00
WA0407	ANN WALKER	06/17/87	25.00
WA0452	CHRISTINE WALKER	07/15/87	5.00
WA0460	2 WAY COMMUNICATIONS	12/18/87	387.49
WA0470	CHRIS WALKER	07/22/87	.00
WA0527	WASTE MGT. OF NH-ROCHEST.	12/15/87	66,615.13
WA0629	MRS WALSH	11/04/87	35.00
WA0703	LLOYD E. WALKER	12/23/87	48.20
WA0817	JOHN & MICHAELA WALKER	01/13/88	20.46
WA0841	CHESTER WALLACE	01/13/88	12.05
WA0864	LINDA M. WAGHER	01/13/88	86.12
WD0314	W.D. PERKINS	04/23/87	240.00
WE0393	MARK WEAVER	08/31/87	134.40
WE0451	ROBERT WEBB	08/26/87	1,543.18
WE0452	WENTWORTH LUMBER CO. INC.	07/15/87	28.00
WE0501	WENTWORTH DOUGLASS HOSP.	08/05/87	60.00
WE0558	WELLBY SUPER DRUG	09/09/87	77.37
WH0010	WHALECO	01/05/88	16,395.54
WH0293	WHEELER & CLARK	04/15/87	131.40
WH0388	WHELEN ENGINEERING COMP.	11/18/87	916.56
WH0495	WHITE MT. BLUEGRASS	07/28/87	350.00
WH0568	SANDRA WHITCOMB	12/31/87	58.17
WI0230	JOHN WILLEY	10/02/87	276.10
WI0502	HILDA WILSON	09/02/87	12.94
WI0637	MRS. WILSON	11/04/87	44.00
WI0702	JOHN & TERESA WILLIAMS	12/23/87	44.75
WI0836	GEORGE & DIANE WILLANT	01/13/88	45.23
WI0903	MICHAEL C. WILSON	01/13/88	47.22
WM0028	WM H HOLT ASSOCIATES INC.	07/01/87	532.98
WO0070	RUTH WOOD	06/02/87	706.30

W00128	EDWARD WOJNOWSKI	12/30/87	761.07
W00299	WOMEN'S RESOURCE CENTER	04/01/87	360.00
W00365		05/20/87	.00
W00400	WOLVERINE SPORTS	06/17/87	212.63
W00457	JEFF & RUTH WOOD	07/15/87	900.00
W00625	ROSEMARY WOJNAR	11/04/87	70.00
WR0435	JOHN LINCOLN WRIGHT	07/01/87	600.00
WR0577	JOANN WRIGHT	10/08/87	11.00
WY0466	EDWARD M. WYNNE	07/22/87	813.70
WY0819	PETER & CATHY WYCOFF	01/13/88	17.21
YA0024	YANKEE BUSINESS FORMS INC	12/31/87	2,511.98
YA0531	YANKEE CLIPPER CHORUS	08/26/87	60.00
YE0261	LAWRENCE YEATON	10/02/87	276.10
YE0314	YE OLDE ENGLISH	07/29/87	216.40
Y00773	TRACI S. YOUNG	01/12/88	15.63
Y00831	YOUNG & NOVIS	01/13/88	16.27
Y00875	JOHN YOUNG	01/13/88	19.28
ZA0807	ARTHUR & DARLENE ZAHN	01/13/88	21.42
ZA0824	ANN P. ZARLI	01/13/88	16.92
ZE0074	ZERO	06/16/87	265.09
ZE0401	MIKE ZERPHY	06/17/87	250.00
ZI0262	EDWARD ZICK	03/25/87	150.00
ZI0319	ZIEBART	04/29/87	20.00
Z00453	STONEHAM ZOO	07/15/87	.00

939 Vendors

Grand totals: 4,973,136.34

Averages: 5,296.20

1987
TOTAL GROSS WAGES OF
ALL TOWN EMPLOYEES

	<i>Gross</i>
JoAnne Hauschel	\$ 1,000.00
Albert W. Caswell, Jr.	350.00
Cary B. Flaherty	1,190.00
Edward Wojnowski	250.00
Ronald C. Bird	750.00
Richard F. LaBranche	750.00
Eileen A. Szeliga	12,527.75
Judith Harvey	24,377.11
Madeleine St. Hilaire	14,821.16
Vickie Bloom	6,070.82
Melissa J. Mitrook	13,862.98
Katherine E. Paquette	12,875.97
Edward J. Wojnowski	14,168.57
Constance Bentley	15.00
Yvonne Rousseau	30.00
Eileen Szeliga	20.00
Nellie Anderson	30.00
Helen Dodds	30.00
Priscilla Shaw	15.00
Helen Pelczar	30.00
Ron Lemieux	20.00
Doris Mullen	30.00
Frank Schanda	20.00
Hilda Wilson	15.00
Sandra Allen	30.00
Rita Inman	30.00
JoAnne Voltaire	15.00
Pauline Caswell	5,372.70
Larss Ogren	1,719.90
Robert Jordan	1,484.76
Dennis S. Pratte	990.84
Richard A. Gilbert, Jr.	919.56
Kevin Cyr	1,625.58
Jeffrey M. Simes	3,111.46
Garth Tolman	113.20
Steven C. Simes	2,276.40
Mark R. Corner	3,283.38
Catherine Catherwood	2,474.76

Reginald J. Winterburn	82.50
John J. Puchlopek	120.00
Carlton Spaulding	105.00
Paul T. Gahan	29,672.38
Timothy Russell	25,578.80
Christopher Jackson	23,082.66
James F. Szeliga	25,640.36
David D. Pierce	24,166.25
C. Robert Parry	20,771.64
Phillip R. Copp, Jr.	22,381.95
Timothy Hackett	21,360.66
Ramona Brown	13,532.45
Leonard Kerekes	12,528.84
Wilfred L. Beaulieu	1,000.00
Robert Pratt	240.00
Richard Butler	270.00
Charles A. Clark, Jr.	100.00
Richard J. Homiak	60.00
John D. Willey	60.00
John E. Harclerode	135.00
David M. Bentley	75.00
Norman Howcroft	390.00
Susan Beaulieu	125.00
Stephen R. Cotton	100.00
William P. Poulin	50.00
Herbert Philbrick	50.00
Dana Clark	165.00
Raymond A. LaRoche	60.00
Albion I. Dole III	6,900.00
Rosanne C. Gilbert	17,590.79
Robert Wharem, Jr.	140.10
Vincent Jarosz	844.01
Candice Jarosz	229.41
Jacqueline Dubbs	14,405.16
Garth Tolman	131.10
Bonnie Clark	2,561.80
Barbara Place	4,326.15
Patricia Roach	921.82
Christopher Ladue	258.03
Davita Taylor	4,263.74
Sean McDonald	598.31
James W. Pollard	1,317.50

Lynda A. Criss	10,782.58
Patrick S. Golden	1,050.90
Richard M. Carrico	9,502.43
George B. James, Jr.	403.00
Lisa L. Beaudet	1,283.40
David J. Hochschwender	99.20
Richard D. Hughes	74.40
Leonard Kerekcs	12.40
Ronald M. Bloom	27,989.14
Raymond Archambault	46.75
Raymond Chapman, Jr.	24,484.14
Everett E. Parent	17,524.85
William E. Magnan	15,527.09
Thomas Hardy	2,039.97
Thomas Moore	10,653.20
Donald Dubbs	12,286.30
David Orlando	1,824.44
James F. Connelly	1,637.27
Duane D. Pond	2,932.09
Morey S. Garland	2,298.62
Dennis Hanley	6,433.65
Albion Dole	1,500.00
Jeff Simes	3,245.30
Sara Macgregor	7,140.90
William A. Flynn, Jr.	960.75
Paula Ann Berwick	2,164.63
JoAnne L. Hauschel	450.00
Lesley Smith	12,385.44
Barbara Spencer	15,532.31
Glenn M. Dodds	621.00
Timothy C. Carney	6,333.00
Russell D. Moulton	1,935.50
Bonnie Spencer	2,259.38
Peggy-Jo McAllister	2,064.00
Susan J. Blatt	1,080.00
Keith A. Gagnon	1,842.88
Ruth L. Michel	1,963.50
Dunja M. Nascimento	171.00
Leigh A. Berry	850.00
Jennifer L. Cunningham	195.00
Sandra E. Witcomb	2,385.25
Beth Saurman	261.25
Margaret L. Arnold	1,346.16

Rita M. Huston	43.50
Leon H. Girouard	18,979.24
Stan Pitman	407.50
Wendy Chase	14,716.45
Michael A. Martin	3,565.60
Wayne A. Thompson	9,323.76
Wyman A. Smith	3,903.00
Mark A. Thompson	1,931.63
Gary R. House	300.00
Leo Filion	300.00
Robert Daigle	280.00
Eldon Bender	180.00
Stanley Pitman	20.00
Walter McEvoy	20.00
Richmond Walker	280.00
George F. Laney	29,375.03
John P. Szeliga	19,460.82
John B. Currie	6,953.45
TOTAL	\$728,701.26

1987 TOWN CLERK'S ACCOUNT AS OF 3-10-87

1987	Auto Permits	\$ 61,898.00
1987	Title Fees	284.00
1986	Dog Licenses	7.65
1987	Vital Statistics	214.00
1987	UCC Statement Fees	397.00
1987	Trailer Park Licenses	100.00
1987	Filing Fees	13.00
1987	Voter Registration Card Fees	3.00
1987	Dredge & Fill Permit Fees	2.00
1987	Bad Check Fees	33.21
1987	Miscellaneous	28.04

TOTAL RECEIPTS \$ 62,979.90

1987 TOWN CLERK'S ACCOUNT

1987	Auto Permits	\$337,360.00
1987	Title Fees	1,526.00
1987	Dog Licenses	1,267.50
1987	Vital Statistics	1,540.00
1987	UCC Statement Fees	1,897.00
1987	Filing Fees	5.00
1987	Recount Fees	10.00
1987	Voter Registration Card Fees	8.00
1987	Release Lien Fees	29.00
1987	Dredge & Fill permit Fees	6.00
1987	Bad Check Fees	116.70
1987	Miscellaneous	74.86
1987	Peddlers & Junk Dealers Licenses	35.00

TOTAL RECEIPTS \$343,875.06

TOTAL REMITTED TO TOWN TREASURER \$406,854.96

Respectfully submitted,
Judith M. Harvey, *Town Clerk*

**TOWN OF NEWMARKET
GENERAL FUND**

**Summary of Tax Collectors Account
for the Year Ended December 31, 1987**

DEBITS	Levy 1988	Levy 1987	Levy 1986	Levy Prior
Uncollected Taxes as of 01/01/87				
Property Taxes			264,828	
Resident Taxes			2,990	500
Land Use Change		137,010	2,820	
Taxes Committed to Collector				
Property Taxes		4,192,501		
Resident Taxes		44,880		
Land Use Change		41,989		
Yield Taxes		1,829		
Added Taxes				
Property Taxes		5,669		
Resident Taxes		4,830	320	
Overpayments				
a/c Property Taxes		12,923	971	
a/c Resident Taxes		32		
Interest Collected on Delinquent Taxes				
		6,322	28,035	
Penalties on Resident Taxes		208	122	4
TOTAL DEBITS		\$4,448,223	\$300,086	\$ 504

CREDITS	Levy 1988	Levy 1987	Levy 1986	Levy Prior
REMITTANCES TO TREASURER				
Property Taxes		3,535,377	265,467	
Resident Taxes		31,540	1,210	40
Yield Taxes		1,305		
Land Use Change		17,899	2,820	
Interest Collected During Year .		6,322	28,034	
Penalties on Resident Taxes		208	122	4
Discounts Allowed:		58,577		
Abatements Made During Year				
Property Taxes		7,725	333	
Resident Taxes		7,700	190	460
Yield Taxes		523		
Land Use Change Tax		100		
Uncollected Taxes – 12/31/87				
Property Taxes		609,330		
Resident Taxes		10,443	1,910	
Excess Debits		174		
TOTAL CREDITS	\$4,448,223	\$300,086	\$ 504	

TOWN OF NEWMARKET

Summary of Tax Sales Accounts for the Year Ended December 31, 1987

DEBITS	-Tax Sales on Account of Levies Of-		
	<u>1987</u>	<u>1986</u>	<u>Previous Years</u>
Balance of Unredeemed Taxes - Beginning Fiscal Year		\$21,660	\$8,527
Taxes Sold To Town During Year	\$159,886		
Subsequent Taxes Paid	6,578		
Interest Collected After Sale	<u>173</u>	<u>3,158</u>	<u>3,494</u>
TOTAL DEBITS	166,637	24,818	12,021
CREDITS			
Remittances to Treasurer During Year			
Redemptions	5,725	18,204	7,439
Interest & Costs After Sale	173	3,158	3,494
Deeded to Town During Year			1,088
Unredeemed Taxes End of Year	154,161	3,456	
Unredeemed Subsequent Taxes	<u>6,578</u>		
TOTAL CREDITS	\$166,637	24,818	12,021

1987

NEWMARKET

TOWN AUDIT

TOWN OF NEWMARKET
NEW HAMPSHIRE
FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULE
DECEMBER 31, 1987

TOWN OF NEWMARKET

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CARRI PLODZIK SANDERSON Professional Association

193 North Main Street Concord, N.H. 03301 (603)225-6996

AUDITOR'S REPORT ON FINANCIAL PRESENTATION

To the Members of
the Board of Selectmen
Town of Newmarket
Newmarket, New Hampshire

We have examined the general purpose financial statements of the Town of Newmarket as of and for the year ended December 31, 1987, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Asset Group of Accounts, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly the financial position of the Town of Newmarket at December 31, 1987, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements and schedule listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Newmarket. Such information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Paul J. Moring *CA*

February 10, 1988

CARRI PLODZIK SANDERSON
Professional Association

GENERAL PURPOSE
FINANCIAL STATEMENTS

EXHIBIT A
TOWN OF NEWMARKET
Combined Balance Sheet - All Fund Types and Account Groups
December 31, 1987

<u>ASSETS</u>	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
Cash and Equivalents	\$1,071,964	\$333,155	\$239,159
Investments, At Cost			
<u>Receivables</u>			
Taxes	785,876		
Accounts		45,337	
Due From Other Governments	1,277	36,494	45,458
Due From Other Funds	45,118	4,761	
Due From Others	18,187		
Container Deposits		600	
Materials and Supplies		13,146	
Amount To Be Provided For			
Retirement of General Long-term Debt			
TOTAL ASSETS	<u>\$1,922,422</u>	<u>\$433,493</u>	<u>\$284,617</u>
 <u>LIABILITIES AND FUND EQUITY</u>			
<u>Liabilities</u>			
Accounts Payable	\$ 5,222	\$	\$
Contracts Payable		48,717	72,987
Yield Tax Security Deposits			
Due To Other Governments	1,627,451		
Due To Other Funds	8,761		17,629
Due To Developers			
General Obligation Bonds Payable			
Notes Payable			
Security Deposits		2,000	
Total Liabilities	<u>1,641,434</u>	<u>50,717</u>	<u>90,616</u>
<u>Fund Equity</u>			
<u>Fund Balances</u>			
Reserved For Encumbrances	27,647		
Reserved For Endowments			
Reserved For Incomplete Contracts		21,839	1,350
<u>Unreserved</u>			
Designated For Capital Projects			117,954
Undesignated	<u>253,341</u>	<u>360,937</u>	<u>74,697</u>
Total Fund Equity	<u>280,988</u>	<u>382,776</u>	<u>194,001</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$1,922,422</u>	<u>\$433,493</u>	<u>\$284,617</u>

Fiduciary Fund Types Trust and Agency	Account Groups General Long- Term Debt	Totals (Memorandum Only)	
		December 31, 1987	December 31, 1986
\$ 880,649	\$	\$2,524,927	\$2,282,164
239,464		239,464	299,956
		785,876	527,112
		45,337	36,089
		83,229	5,983
67,000		116,879	43,095
		18,187	8,791
		600	600
		13,146	13,146
	903,200	903,200	1,018,900
<u>\$1,187,113</u>	<u>\$903,200</u>	<u>\$4,730,845</u>	<u>\$4,235,836</u>
\$	\$	\$ 5,222	\$ 22,484
		121,704	352,239
			542
		1,627,451	1,389,363
14,066		40,456	43,095
195,545		195,545	190,936
	895,000	895,000	995,000
	8,200	8,200	38,700
		2,000	2,000
<u>209,611</u>	<u>903,200</u>	<u>2,895,578</u>	<u>3,034,359</u>
		27,647	9,372
423,380		423,380	257,998
		23,189	696,167
		672,076	(463,831)
554,122		688,975	701,771
<u>977,502</u>	<u> </u>	<u>1,835,267</u>	<u>1,201,477</u>
<u>\$1,187,113</u>	<u>\$903,200</u>	<u>\$4,730,845</u>	<u>\$4,235,836</u>

The accompanying notes are
an integral part of these financial statements.

EXHIBIT B
TOWN OF NEWMARKET
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Fiscal Year Ended December 31, 1987

	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
<u>Revenues</u>			
Taxes	\$4,490,087	\$	\$
Intergovernmental Revenues	364,056	336,929	1,288,058
Licenses and Permits	406,028		
Charges For Services	155,521	642,546	
Miscellaneous	84,430	56,894	17,812
<u>Other Financing Sources</u>			
Operating Transfers In	59,254	43,477	
<u>Total Revenues and Other Sources</u>	<u>5,559,376</u>	<u>1,079,846</u>	<u>1,305,870</u>
<u>Expenditures</u>			
General Government	588,203	35,881	
Public Safety	394,717		
Highways, Streets, Bridges	270,268		
Sanitation	361,339		
Health	58,076		
Welfare	44,237		
Culture and Recreation	132,514	45,415	
<u>Debt Service</u>			
Principal	65,700	50,000	
Interest	28,706	70,298	
Capital Outlay	125,293	256,319	972,144
Miscellaneous			
Sewer Department		307,378	
Water Department		178,511	
<u>Other Uses</u>			
<u>Operating Transfers Out</u>			
Interfund Transfers	86,977	66,164	
Intergovernmental Transfers	3,327,521		
Reduction in State and Federal Aid		3,390	
<u>Total Expenditures and Other Uses</u>	<u>5,483,551</u>	<u>1,013,356</u>	<u>972,144</u>
<u>Excess of Revenues and</u>			
<u>Other Sources Over (Under)</u>			
<u>Expenditures and Other Uses</u>	75,825	66,490	333,726
<u>Fund Balances (Deficit) - January 1</u>	<u>205,163</u>	<u>316,286</u>	<u>(139,725)</u>
<u>Fund Balances - December 31</u>	<u>\$ 280,988</u>	<u>\$ 382,776</u>	<u>\$ 194,001</u>

Fiduciary Fund Type	Totals	
	(Memorandum Only)	
	December 31, 1987	December 31, 1986
Expendable Trust		
\$	\$4,490,087	\$3,289,484
	1,989,043	801,429
	406,028	338,557
	798,067	606,455
28,100	187,236	122,744
<u>118,500</u>	<u>221,231</u>	<u>205,281</u>
<u>146,600</u>	<u>8,091,692</u>	<u>5,363,950</u>
	624,084	526,575
	394,717	331,349
	270,268	224,803
	361,339	259,422
	58,076	32,229
	44,237	21,866
	177,929	131,213
	115,700	115,700
	99,004	144,763
	1,353,756	1,435,578
		35,590
	307,378	114,943
	178,511	144,002
35,995	189,136	186,600
	3,327,521	2,408,955
	<u>3,390</u>	<u>36,872</u>
<u>35,995</u>	<u>7,505,046</u>	<u>6,150,460</u>
110,605	586,646	(786,510)
<u>443,517</u>	<u>825,241</u>	<u>1,611,751</u>
<u>\$554,122</u>	<u>\$1,411,887</u>	<u>\$ 825,241</u>

The accompanying notes are
an integral part of these financial statements.

EXHIBIT C
TOWN OF NEWMARKET
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
General and Special Revenue Fund Types
For the Fiscal Year Ended December 31, 1987

	General Fund		Variance
	Budget	Actual	Favorable (Unfavorable)
<u>Revenues</u>			
Taxes	\$4,306,617	\$4,490,087	\$183,470
Intergovernmental Revenues	437,858	364,056	(73,802)
Licenses and Permits	401,739	406,028	4,289
Charges For Services	132,400	155,521	23,121
Miscellaneous	68,882	84,430	15,548
<u>Other Financing Sources</u>			
Operating Transfers In	35,995	59,254	23,259
<u>Total Revenues and Other Sources</u>	<u>5,383,491</u>	<u>5,559,376</u>	<u>175,885</u>
<u>Expenditures</u>			
General Government	595,326	588,203	7,123
Public Safety	391,336	394,717	(3,381)
Highways, Streets, Bridges	269,540	270,268	(728)
Sanitation	365,453	361,339	4,114
Health	60,225	58,076	2,149
Welfare	31,634	44,237	(12,603)
Culture and Recreation	133,749	132,514	1,235
<u>Debt Service</u>			
Principal	58,200	65,700	(7,500)
Interest	31,978	28,706	3,272
Capital Outlay	142,324	125,293	17,031
Sewer Department			
Water Department			
<u>Other Uses</u>			
<u>Operating Transfers Out</u>			
Interfund Transfers	86,977	86,977	
Intergovernmental Transfers	3,328,121	3,327,521	600
Reduction in State and Federal Aid			
<u>Total Expenditures and Other Uses</u>	<u>5,494,863</u>	<u>5,483,551</u>	<u>11,312</u>
<u>Excess of Revenues and</u>			
<u>Other Sources Over (Under)</u>			
<u>Expenditures and Other Uses</u>	(111,372)	75,825	187,197
<u>Fund Balances - January 1</u>	<u>205,163</u>	<u>205,163</u>	
<u>Fund Balances - December 31</u>	<u>\$ 93,791</u>	<u>\$ 280,988</u>	<u>\$187,197</u>

Special Revenue Funds			Totals (Memorandum Only)		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$	\$	\$	\$4,306,617	\$4,490,087	\$183,470
79,909	336,929	257,020	517,767	700,985	183,218
			401,739	406,028	4,289
678,616	642,546	(36,070)	811,016	798,067	(12,949)
	56,894	56,894	68,882	141,324	72,442
43,477	43,477		79,472	102,731	23,259
802,002	1,079,846	277,844	6,185,493	6,639,222	453,729
	35,881	(35,881)	595,326	624,084	(28,758)
			391,336	394,717	(3,381)
			269,540	270,268	(728)
			365,453	361,339	4,114
			60,225	58,076	2,149
			31,634	44,237	(12,603)
43,477	45,415	(1,938)	177,226	177,929	(703)
50,000	50,000		108,200	115,700	(7,500)
70,298	70,298		102,276	99,004	3,272
	256,319	(256,319)	142,324	381,612	(239,288)
313,909	307,378	6,531	313,909	307,378	6,531
261,318	178,511	82,807	261,318	178,511	82,807
63,000	66,164	(3,164)	149,977	153,141	(3,164)
	3,390	(3,390)	3,328,121	3,327,521	600
802,002	1,013,356	(211,354)	6,296,865	6,496,907	(200,042)
	66,490	66,490	(111,372)	142,315	253,687
316,286	316,286		521,449	521,449	
\$316,286	\$ 382,776	\$ 66,490	\$ 410,077	\$ 663,764	\$253,687

The accompanying notes are
an integral part of these financial statements.

EXHIBIT D
TOWN OF NEWMARKET
Statement of Revenues, Expenditures and Changes in Fund Balances
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1987

	<u>Fiduciary Fund Type</u>	
	<u>Nonexpendable</u>	
	<u>Trust Funds</u>	
	<u>Town</u>	<u>Library</u>
<u>Operating Revenues</u>		
New Funds	\$ 8,691	\$ 3,000
<u>Operating Expenses</u>		
Administrative Fees	2,599	
Scholarships	1,702	
Library		571
Cemetery	5,139	
<u>Total Operating Expenses</u>	<u>9,440</u>	<u>571</u>
<u>Operating Income (Loss)</u>	<u>(749)</u>	<u>2,429</u>
<u>Nonoperating Revenues (Expenses)</u>		
Interest Income	36,490	565
Gain on Sale of Securities	28,504	
Operating Transfers Out	(20,095)	
<u>Total Nonoperating Revenues</u>	<u>44,899</u>	<u>565</u>
<u>Net Income</u>	<u>44,150</u>	<u>2,994</u>
<u>Fund Balances - January 1</u>	<u>359,681</u>	<u>16,555</u>
<u>Fund Balances - December 31</u>	<u>\$403,831</u>	<u>\$19,549</u>

Totals (Memorandum Only)	
December 31, 1987	December 31, 1986
<u>\$ 11,691</u>	<u>\$ 30,527</u>
2,599	2,537
1,702	900
571	269
<u>5,139</u>	<u>5,536</u>
<u>10,011</u>	<u>9,242</u>
<u>1,680</u>	<u>21,285</u>
37,055	34,395
28,504	7,009
(20,095)	(12,681)
<u>45,464</u>	<u>28,723</u>
47,144	50,008
<u>376,236</u>	<u>326,228</u>
<u>\$423,380</u>	<u>\$376,236</u>

The accompanying notes are
an integral part of these financial statements.

EXHIBIT E
TOWN OF NEWMARKET
Statement of Changes in Financial Position
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1987

	Fiduciary Fund Type	Totals	
		(Memorandum Only)	
	Nonexpendable	December 31,	December 31,
	Trust Funds	1987	1986
	Town		
Sources of Working Capital			
Operations			
Net Income			
	\$44,150	\$47,144	\$50,008
Elements of Net Increase			
(Decrease) In Working Capital			
Cash	\$91,961	\$94,955	\$18,238
Investments	(60,492)	(60,492)	31,770
Due To Other Funds	12,681	12,681	
Net Increase In Working Capital	\$44,150	\$47,144	\$50,008

The accompanying notes are
an integral part of these financial statements.

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1987

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies employed in the preparation of these financial statements.

A. Fund Accounting

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type are the Federal Revenue Sharing, Public Library, Community Development Payback, Waterfront Improvement Project, Water, Sewer, Town Hall Fire, Land Acquisition, Community Development Feasibility Grant, Community Development Fish and Game, and Town Hall Memorial Funds.

Capital Projects Funds - Transactions related to resources obtained and used for the acquisition, construction, or improvement of capital facilities are accounted for in Capital Projects Funds. Such resources are derived principally from proceeds of long-term notes or bonds and from Federal and State grants.

FIDUCIARY FUNDS

Trust and Agency Funds - Trust and Agency Funds are used to account for the assets held in trust or as an agent for others by the Town. The Nonexpendable and Expendable Trust Funds (which include Capital Reserve Funds) and Developers Performance Bond Funds are shown in this fund type.

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1987

B. *Account Groups (Fixed Assets and Long-Term Liabilities)*

All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by other municipal entities in the State, the Town does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. This account group is not a fund. It is concerned only with the measurement of financial position and not results of operations. Since they do not affect net current assets, such long-term liabilities are not recognized as governmental fund type liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

C. *Basis of Accounting*

The accounts of the General, Special Revenue, Capital Projects, Expendable Trust, and Agency Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, sources of financial resources and assets are recognized when measurable and available to finance operations during the year. Uses of financial resources and liabilities are recognized when obligations are incurred from receipt of goods and services, when assessments are made by the State or, in the case of judgments and claims against the Town, when there is a probability that such judgments and claims will result in liabilities, the amounts of which can be reasonably estimated. Exceptions to this general rule include: 1) accumulated unpaid vacation and sick pay, and 2) principal and interest on general long-term debt which is recognized when due. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting.

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1987

D. Budgetary Accounting

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. State Statutes require balanced budgets but provide for the use of beginning general fund unreserved fund balance to achieve that end. In 1987, the beginning fund balance was applied as follows:

Unreserved Fund Balance	
Used To Reduce Tax Rate	\$102,000
Beginning Fund Balance -	
Reserved For Encumbrances	<u>9,372</u>
Total Use of Beginning Fund Balance	<u>\$111,372</u>

E. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at December 31, 1987 and are carried forward to supplement appropriations of the subsequent year.

The General Fund reserve for encumbrances at December 31, 1987 is detailed in Exhibit A-2 and totals \$27,647.

The Special Revenue and Capital Projects Funds are detailed as follows:

<u>Reserved For Incomplete Contracts</u>	
<u>Special Revenue Funds</u>	
Sewer Fund	\$20,007
Water Fund	<u>1,832</u>
	<u>\$21,839</u>
<u>Capital Projects Funds</u>	
Sewer Construction Project	<u>\$ 1,350</u>

F. Cash and Investments

At year end, the carrying amount of the Town's deposits was \$2,524,927 and the bank balance was \$2,611,239. Of the bank balance, \$898,985 was covered by Federal depository insurance and \$1,712,254 was uninsured.

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1987

State Statutes authorize the Town to invest excess funds in the custody of the Treasurer, in obligations of the United States Government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire, or in certificates of deposit of banks incorporated under the laws of the State of New Hampshire, or in national banks located within this State or the State of Massachusetts. These financial statements report investments in certificates of deposit and savings bank deposits under the caption Cash and Equivalents.

The Town is further authorized to invest Trust Funds in obligations of political subdivisions and stocks and bonds, as they are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept separate and not intermingled with Trust Funds. Capital Reserve Funds may be invested only in savings bank deposits of New Hampshire banks, or in United States or State of New Hampshire bonds or notes.

Investments in all instances are stated at cost or, in the case of donated investments, at market value at the time of bequest or receipt. Investments at year end are as follows:

	<u>Carrying Amount</u>
<u>On Deposit With Charter Trust Company</u>	
Corporate Stocks	\$ 68,560
Corporate Bonds	7,045
U.S. Treasury Bills	77,040
Other Investments	<u>86,819</u>
<u>Total</u>	<u>\$239,464</u>

G. *Accumulated Unpaid Vacation and Sick Pay*

Accumulated unpaid vacation and sick pay is not accrued in the governmental funds using the modified accrual basis of accounting. Employees may accumulate 12 days sick leave per year at a rate of 1 day per month, with a maximum accumulation of 90 days. Vacation is granted in varying amounts based on length of service. Vacation pay accumulation does not exceed a normal year's allowance. Accumulated sick leave is indeterminable.

H. *Inventories*

Inventory in the General and Special Revenue Funds consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased. The water department inventory is stated at lower of cost or market, with cost determined by the first-in, first-out method.

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1987

I. Taxes Collected For Others

The property taxes collected by the Town include taxes levied for the Newmarket School District and Rockingham County which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

J. Property Taxes

The National Council on Governmental Accounting, Interpretation 3, referring to property tax revenue recognition, requires disclosure if property taxes receivable, which are to be collected beyond a period of 60 days subsequent to year's end, are recognized on the balance sheet and not reserved. In accordance with the practice followed by other municipal entities in the State of New Hampshire, the Town of Newmarket annually recognizes, without reserve, all taxes receivable at the end of the fiscal year. The Town feels this practice of accrual is justified, as it more appropriately matches the liability to the school district entity at December 31 with collections which are intended to finance these payments through June 30 of the following year.

Annually, the Town establishes and raises through taxation an amount for abatements and refunds of property and resident taxes, known as overlay. All abatements and refunds are charged to this account. The amount raised in 1987 was \$75,633 and expenditures amounted to \$97,384.

As prescribed by law, the tax collector sells at tax sale all uncollected property taxes in the following year after taxes are due. The purchaser at tax sale has a priority tax lien on these properties and accrues interest at 18% per annum. Delinquent taxpayers must redeem property from tax sale purchasers.

Property is sold to the party who will accept a lien for the least undivided interest in the property for payment of taxes and related costs due. If property is not redeemed within the two-year redemption period, the property is tax-deeded to the lien holder.

K. Interfund Transactions

During the course of normal operations, the Town has numerous transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers.

L. Interfund Receivable and Payable Balances

Individual fund interfund receivable and payable balances at December 31, 1987 were as follows:

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1987

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ 45,118	\$ 8,761
Special Revenue Fund	4,761	
Capital Projects Fund		17,629
Trust and Agency Funds	<u>67,000</u>	<u>14,066</u>
<u>Subtotals</u>	116,879	40,456
<u>Add</u>		
Payments recorded in Water and Sewer Departments at December 31, 1987 but not recognized by General Fund and Trust and Agency Funds until January 1988	<u> </u>	<u>76,423</u>
<u>Totals</u>	<u>\$116,879</u>	<u>\$116,879</u>

NOTE 2 - CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions of the Town for the fiscal year ended December 31, 1987.

	<u>General Obligation Debt</u>
Long-Term Debt Payable January 1, 1987	\$1,033,700
Long-Term Debt Retired	<u>130,500</u>
Long-Term Debt Payable December 31, 1987	<u>\$ 903,200</u>

Long-term debt payable at December 31, 1987 is comprised of the following individual issues:

General Obligation Debt

\$852,000 1969 Sewer Bonds due in annual installments of \$45,000 through February 1, 1983 and \$50,000 through February 1, 1989; interest at 4.75%	\$100,000
\$41,000 1983 Library Note Due in annual installments of \$8,200 through April 28, 1988; interest at 7.65%	8,200

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1987

\$800,000 1985 Sewer Construction Bonds due in annual installments of \$40,000 through February 15, 2005; interest at variable rates from 8.80 to 9.00% (this issue is being serviced - principal and interest - by the Sewer Department Fund)	720,000
\$95,000 1985 Water Improvement Bonds due in annual installments of \$10,000 through July 15, 1994 and a final payment of \$5,000 on July 15, 1995; interest at variable rates from 6.25 to 9.00% (this issue is being serviced - principal and interest - by the Water Department Fund)	<u>75,000</u>
<u>Total</u>	<u>\$903,200</u>

The annual requirements to amortize all debt outstanding as of December 31, 1987, including interest payments, are as follows:

Annual Requirements To Amortize Long-Term Debt

<u>Fiscal Year Ending</u> <u>December 31</u>	<u>General Obligation Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1988	\$108,200	\$ 72,126	\$ 180,326
1989	100,000	65,112	165,112
1990	50,000	59,710	109,710
1991	50,000	55,389	105,389
1992	50,000	51,045	101,045
1993-2005	<u>545,000</u>	<u>306,065</u>	<u>851,065</u>
<u>Totals</u>	<u>\$903,200</u>	<u>\$609,447</u>	<u>\$1,512,647</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

NOTE 3 - DEFINED BENEFIT PENSION PLAN

Most Town of Newmarket full-time employees participate in the New Hampshire Retirement System, a multiple-employer public employee retirement system. The payroll for employees covered by the system for the year ended December 31, 1987 was \$600,250; the Town's total payroll was \$728,701.

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1987

All Town full-time employees are eligible to participate in the system. Employees who retire before age 65 are entitled to a retirement benefit equal to approximately fifty percent of the employee's average final compensation. After attainment of age 65, the payment by the Retirement System is reduced by the amount of the individual's Social Security entitlement payments. The system also provides death and disability benefits which are established by State Statute.

Covered employees other than police and fire personnel are required by State Statute to contribute 4.6% of their salary to the plan; police and firemen contribute 9.3%. The Town is required by the same statute to contribute a percentage of the employee's salary, based on an actuarial valuation of the entire State plan performed June 30, 1983. These contributions represented 7.74% for police, and 9.76% for firemen, and 1.21% for all other employees through June 30, 1987. From July 1, 1987, the Town's contribution rates were 4.8% for police, 9.09% for firemen and 2.94% for other employees. The contribution requirements for the year ended December 31, 1987 were \$60,362, which consisted of \$23,104 from the Town and \$37,258 from employees.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the system's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among retirement systems and employers. The State retirement system does not make separate measurements of assets and pension benefit obligations for individual employers. According to plan administrators, the pension benefit obligation at June 30, 1986 for the system as a whole, determined through an actuarial valuation performed as of June 30, 1985, was \$552,050,000. The system's net assets available for benefits on that date (valued at market) were \$568,786,602, leaving no unfunded pension benefit obligation. The percentage that the Town of Newmarket has in relation to the entire plan cannot be determined.

NOTE 4 - TRUST FUNDS

The principal amount of all Nonexpendable Trust Funds is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The Town's Nonexpendable and Expendable Trust Funds at December 31, 1987 are detailed as follows:

Purpose	Nonexpendable	
	Principal	Income
Cemetery	\$241,827	\$121,701
Scholarship	36,911	3,392
Library	10,000	9,549
Total Nonexpendable	<u>\$288,738</u>	<u>\$134,642</u>

TOWN OF NEWMARKET

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1987

	<u>Expendable</u>
<u>Capital Reserve Funds</u>	
School District	\$136,967
Fire Department	33,336
Public Works	2,131
Water Works I	48,085
Ambulance	15,446
Sewer	174,561
Police Department	17,354
Water 2	12,236
Library	9,223
Safety Building	100,783
Dispatch Equipment	4,000
<u>Total Expendable</u>	<u>554,122</u>
<u>Total All Trust Funds</u>	<u>\$977,501</u>

NOTE 5 - CAPITAL PROJECT FUND

Bonds or Notes Authorized - Unissued (\$233,500)

Article 12 of the 1987 Town Meeting approved an appropriation of \$233,500 for reconstruction of the new Village roadway, including bonds or notes authorized not to exceed \$233,500.

NOTE 6 - CAPITAL LEASE AGREEMENTS FOR EQUIPMENT

Commitments under lease purchase agreements for public works equipment and a fire truck provide for annual payments as follows:

Fiscal Year Ending December 31	Tractor	Dump Truck, Snow Plow and Hoist	Fire Truck	Total
1988	\$ 8,313	\$12,017	\$20,497	\$ 40,827
1989	8,313	12,017	20,497	40,827
1990		1,001	20,497	21,498
1991			20,497	20,497
1992			8,540	8,540
<u>Totals</u>	<u>\$16,626</u>	<u>\$25,035</u>	<u>\$90,528</u>	<u>\$132,189</u>

COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS

EXHIBIT A-1
TOWN OF NEWMARKET
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 1987

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Taxes</u>			
Property and Inventory	\$4,178,928	\$4,198,200	\$ 19,272
Resident	64,870	50,660	(14,210)
Yield	1,229	1,829	600
Land Use Change	31,590	194,189	162,599
Interest and Penalties on Taxes	30,000	45,209	15,209
Total Taxes	<u>4,306,617</u>	<u>4,490,087</u>	<u>183,470</u>
<u>Intergovernmental Revenues</u>			
<u>State</u>			
Shared Revenue	93,786	93,786	
State Aid Water Pollution Projects	112,510	32,601	(79,909)
Business Profits Tax	176,307	176,307	
Highway Block Grant	55,255	55,255	
<u>Other Reimbursements</u>			
Welfare		2,898	2,898
Civil Defense		3,209	3,209
Total Intergovernmental Revenues	<u>437,858</u>	<u>364,056</u>	<u>(73,802)</u>
<u>Licenses and Permits</u>			
Motor Vehicle Permit Fees	400,000	399,258	(742)
Dog Licenses	1,225	1,135	(90)
Business Licenses, Permits and Fees	514	5,635	5,121
Total Licenses and Permits	<u>401,739</u>	<u>406,028</u>	<u>4,289</u>
<u>Charges For Services</u>			
Income From Departments	130,000	153,279	23,279
Rent of Town Property	2,400	2,242	(158)
Total Charges For Services	<u>132,400</u>	<u>155,521</u>	<u>23,121</u>
<u>Miscellaneous Revenues</u>			
Interests on Deposits	30,000	40,830	10,830
Sale of Town Property	6,227	6,207	(20)
Housing Authority - In Lieu of Taxes	7,993	7,994	1
Workmen's Compensation Refund	24,662	24,662	
Other Miscellaneous		4,737	4,737
Total Miscellaneous Revenues	<u>68,882</u>	<u>84,430</u>	<u>15,548</u>

EXHIBIT A-1 (Continued)
TOWN OF NEWMARKET
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 1987

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Other Financing Sources</u>			
<u>Operating Transfers In</u>			
<u>Special Revenue Fund</u>			
Community Development Fund		3,164	3,164
Trust Fund Income		20,095	20,095
Withdrawals From Capital Reserve Fund	35,995	35,995	
Total Other Financing Sources	<u>35,995</u>	<u>59,254</u>	<u>23,259</u>
 <u>Total Revenues</u>	 5,383,491	 <u>\$5,559,376</u>	 <u>\$175,885</u>
 <u>Fund Balance Used To Reduce Tax Rate</u>	 <u>102,000</u>		
 <u>Total Revenues and Use of Fund Balance</u>	 <u>\$5,485,491</u>		

EXHIBIT A-2
TOWN OF NEWMARKET
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1987

	Encumbered From 1986	Appropriations 1987
<u>General Government</u>		
Town Officers' Salaries	\$	\$ 4,200
Town Officers' Expenses		141,915
Election and Registration Expenses		1,880
Cemeteries		21,100
General Government Buildings		18,874
Reappraisal of Property		16,700
Planning and Zoning		43,093
Legal Expenses		16,000
FICA, Retirement & Pension Contributions		74,956
Insurance		175,103
Unemployment Compensation		2,500
Overlay		75,633
Master Plan	<u>3,372</u>	
Total General Government	<u>3,372</u>	<u>591,954</u>
<u>Public Safety</u>		
Police Department		260,023
Fire Department		39,210
Civil Defense		325
Building Inspection		7,050
Dispatch		84,728
Total Public Safety	<u> </u>	<u>391,336</u>
<u>Highways, Streets, Bridges</u>		
Town Maintenance		138,465
General Highway Department Expenses		86,075
Street Lighting		25,000
State Aid Reconstruction		20,000
Total Highways, Streets, Bridges	<u> </u>	<u>269,540</u>
<u>Sanitation</u>		
Solid Waste Disposal		142,475
Landfill Operation		107,978
Dump Removal		115,000
Total Sanitation	<u> </u>	<u>365,453</u>
<u>Health</u>		
Health Department		2,165
Hospitals and Ambulances		38,076
Animal Control		6,065
Mosquito Control		13,919
Total Health	<u> </u>	<u>60,225</u>

Expenditures Net of Refunds	Encumbered To 1988	(Over) Under Budget
\$ 3,800	\$	\$ 400
135,300		6,615
1,094		786
22,434		(1,334)
22,876		(4,002)
21,637		(4,937)
36,901		6,192
31,989		(15,989)
55,845		19,111
154,931		20,172
2,512		(12)
97,384		(21,751)
<u>1,500</u>	<u></u>	<u>1,872</u>
<u>588,203</u>	<u></u>	<u>7,123</u>
265,694		(5,671)
39,403		(193)
76		249
6,925		125
<u>82,619</u>	<u></u>	<u>2,109</u>
<u>394,717</u>	<u></u>	<u>(3,381)</u>
105,498		32,967
90,706		(4,631)
24,183		817
<u>49,881</u>	<u></u>	<u>(29,881)</u>
<u>270,268</u>	<u></u>	<u>(728)</u>
124,552		17,923
109,697	24,000	(25,719)
<u>127,090</u>	<u></u>	<u>(12,090)</u>
<u>361,339</u>	<u>24,000</u>	<u>(19,886)</u>
1,800		365
37,412		664
5,284		781
<u>13,580</u>	<u></u>	<u>339</u>
<u>58,076</u>	<u></u>	<u>2,149</u>

EXHIBIT A-2 (Continued)
TOWN OF NEWMARKET
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1987

	Encumbered From 1986	Appropriations 1987
<u>Welfare</u>		
General Assistance	\$	\$ 28,734
Old Age Assistance		2,000
Aid to the Disabled		800
Soldiers' Aid		100
Total Welfare		<u>31,634</u>
<u>Culture and Recreation</u>		
Parks and Recreation		132,005
Patriotic Purposes		1,225
Conservation Commission		519
Total Culture and Recreation		<u>133,749</u>
<u>Debt Service</u>		
Principal of Long-term Bonds and Notes		58,200
Interest Expense - Long-term Bonds and Notes		6,978
Interest Expense - Tax Anticipation Notes		25,000
Total Debt Service		<u>90,178</u>
<u>Capital Outlay</u>		
Library Heating System	3,000	
Public Safety Building Design	3,000	
Police Cruiser		14,500
Extraction Kit		5,195
Dump Truck		55,000
Utility Truck		20,800
Equipment Leases		40,829
Total Capital Outlay	<u>6,000</u>	<u>136,324</u>
<u>Operating Transfers Out</u>		
<u>Interfund Transfers</u>		
Library		43,477
Capital Reserve Fund		43,500
<u>Intergovernmental Transfers</u>		
School District Assessment		3,207,382
County Tax Assessment		118,339
Municipal Court		2,400
Total Operating Transfers Out		<u>3,415,098</u>
<u>Total Appropriations</u>	<u>\$9,372</u>	<u>\$5,485,491</u>

<u>Expenditures</u> <u>Net of Refunds</u>	<u>Encumbered</u> <u>To 1988</u>	(Over) Under <u>Budget</u>
\$ 43,161	\$	(\$14,427)
941		1,059
135		665
<u>44,237</u>	<u> </u>	<u>100</u>
		(12,603)
130,944		1,061
1,225		
<u>345</u>	<u> </u>	<u>174</u>
<u>132,514</u>	<u> </u>	<u>1,235</u>
65,700		(7,500)
7,305		(327)
<u>21,401</u>	<u> </u>	<u>3,599</u>
<u>94,406</u>	<u> </u>	<u>(4,228)</u>
	3,000	
1,760		1,240
12,396		2,104
5,195		
45,270		9,730
20,153	647	
<u>40,519</u>	<u> </u>	<u>310</u>
<u>125,293</u>	<u>3,647</u>	<u>13,384</u>
43,477		
43,500		
3,207,382		
118,339		
<u>1,800</u>	<u> </u>	<u>600</u>
<u>3,414,498</u>	<u> </u>	<u>600</u>
<u>\$5,483,551</u>	<u>\$27,647</u>	<u>(\$16,335)</u>

EXHIBIT A-3
TOWN OF NEWMARKET
General Fund

Statement of Changes in Unreserved - Undesignated Fund Balance
For the Fiscal Year Ended December 31, 1987

Unreserved - Undesignated
Fund Balance - January 1

\$195,791

Deductions

Unreserved Fund Balance

Used To Reduce 1987 Tax Rate

(102,000)

\$ 93,791

Additions

1987 Budget Summary

Revenue Surplus (Exhibit A-1)

\$175,885

Overdraft of Appropriations (Exhibit A-2)

(16,335)

1987 Budget Surplus

159,550

Unreserved - Undesignated

Fund Balance - December 31

\$253,341

EXHIBIT B-1
TOWN OF NEWMARKET
Special Revenue Funds
Combining Balance Sheet
December 31, 1987

<u>ASSETS</u>	<u>Federal Revenue Sharing</u>	<u>Public Library</u>	<u>Sewer Fund</u>	<u>Water Fund</u>
Cash and Equivalents	\$3,750	\$6,894	\$157,014	\$145,808
Container Deposits			600	
Due From Other Governments				
Accounts Receivable			23,832	21,505
Due From Other Funds	4,761			
Materials and Supplies				<u>13,146</u>
TOTAL ASSETS	<u>\$8,511</u>	<u>\$6,894</u>	<u>\$181,446</u>	<u>\$180,459</u>
 <u>LIABILITIES AND FUND BALANCES</u>				
<u>Liabilities</u>				
Contracts Payable	\$	\$	\$ 12,332	\$
Accounts Payable				
Security Deposit			2,000	
Notes Payable				
Total Liabilities			<u>14,332</u>	
<u>Fund Balances</u>				
Reserved For Incomplete Contracts			20,007	1,832
<u>Unreserved</u>				
Undesignated	<u>8,511</u>	<u>6,894</u>	<u>147,107</u>	<u>178,627</u>
Total Fund Balances	<u>8,511</u>	<u>6,894</u>	<u>167,114</u>	<u>180,459</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$8,511</u>	<u>\$6,894</u>	<u>\$181,446</u>	<u>\$180,459</u>

Waterfront Improvement Project	Land Acquisition Fund	CDBG Fish and Game #85192 CDED	Town Hall Fire Fund	Town Hall Memorial Fund	Totals	
					December 31, 1987	December 31, 1986
\$165	\$	\$ 385	\$14,119	\$5,020	\$333,155	\$275,320
					600	600
	494	36,000			36,494	3,884
					45,337	36,089
					4,761	5,078
					13,146	13,146
<u>\$165</u>	<u>\$494</u>	<u>\$36,385</u>	<u>\$14,119</u>	<u>\$5,020</u>	<u>\$433,493</u>	<u>\$334,117</u>
\$	\$	\$36,385	\$	\$	\$ 48,717	\$ 280
					2,000	751
						2,000
					<u>50,717</u>	<u>14,800</u>
						<u>17,831</u>
					21,839	
165	494		14,119	5,020	360,937	316,286
<u>165</u>	<u>494</u>		<u>14,119</u>	<u>5,020</u>	<u>382,776</u>	<u>316,286</u>
<u>\$165</u>	<u>\$494</u>	<u>\$36,385</u>	<u>\$14,119</u>	<u>\$5,020</u>	<u>\$433,493</u>	<u>\$334,117</u>

EXHIBIT B-2
TOWN OF NEWMARKET
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 1987

	Federal Revenue <u>Sharing</u>	Public <u>Library</u>	Sewer <u>Fund</u>	Water <u>Fund</u>
<u>Revenues</u>				
Intergovernmental Revenues	\$ 853	\$	\$ 79,909	\$
Local Sources	185	1,676	332,679	309,867
<u>Other Financing Sources</u>				
Operating Transfers In	_____	<u>43,477</u>	_____	_____
<u>Total Revenues and Other Sources</u>	<u>1,038</u>	<u>45,153</u>	<u>412,588</u>	<u>309,867</u>
<u>Expenditures</u>				
Culture and Recreation		45,415		
Capital Outlay				
Sewer Department			307,378	
Water Department				178,511
General Government Buildings				
<u>Debt Service</u>				
Principal			40,000	10,000
Interest			62,847	7,451
<u>Other Uses</u>				
Reduction In State Aid				
Operating Transfers Out	_____	_____	<u>50,000</u>	<u>13,000</u>
<u>Total Expenditures and Other Uses</u>	_____	<u>45,415</u>	<u>460,225</u>	<u>208,962</u>
<u>Excess of Revenues and</u>				
<u>Other Sources Over (Under)</u>				
<u>Expenditures and Other Uses</u>	1,038	(262)	(47,637)	100,905
<u>Fund Balances - January 1</u>	<u>7,473</u>	<u>7,156</u>	<u>214,751</u>	<u>79,554</u>
<u>Fund Balances - December 31</u>	<u>\$8,511</u>	<u>\$ 6,894</u>	<u>\$167,114</u>	<u>\$180,459</u>

Waterfront Improvement Project	Land Acquisition Fund	Community Development Payback	Community Development Feasibility Grant \$84192 FSED	CDBG Fish and Game \$85192 CDED	Town Hall Fire Fund	Town Hall Memorial Fund	Totals Year Ended	
							December 31, 1987	December 31, 1986
\$	\$	\$ 13	\$	\$256,167	\$ 50,000	\$ 5,020	\$ 336,929 699,440	\$141,058 480,541
							43,477	35,100
		13		256,167	50,000	5,020	1,079,846	656,699
41				256,278			45,415 256,319 307,378 178,511 35,881	35,962 36,807 114,943 144,002
	3,156	3,164	234				50,000 70,298	50,000 77,803
							3,390 66,164	118,000
41	3,156	3,164	234	256,278	35,881		1,013,356	577,517
(41)	(3,156)	(3,151)	(234)	(111)	14,119	5,020	66,490	79,182
206	3,650	3,151	234	111			316,286	237,104
\$165	\$ 494	\$ -0-	\$ -0-	\$ -0-	\$14,119	\$5,020	\$ 382,776	\$316,286

*EXHIBIT B-3
TOWN OF NEWMARKET
Federal Revenue Sharing Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1987*

<u>Revenues</u>	
Entitlement Payments	\$ 853
Interest Income	<u>185</u>
 <u>Total Revenues</u>	 1,038
 <u>Expenditures</u>	 <u>-0-</u>
 <u>Excess of Revenues Over Expenditures</u>	 1,038
 <u>Fund Balance - January 1</u>	 <u>7,473</u>
 <u>Fund Balance - December 31</u>	 <u>\$8,511</u>

EXHIBIT C-1
TOWN OF NEWMARKET
Capital Projects Funds
Combining Balance Sheet
December 31, 1987

<u>ASSETS</u>	<u>Secondary Sewer Construction</u>	<u>Sewer Construction Project</u>
Cash and Equivalents	\$17,629	\$146,477
Due From Other Governments	<u> </u>	<u>45,458</u>
 TOTAL ASSETS	 <u>\$17,629</u>	 <u>\$191,935</u>
 <u>LIABILITIES</u> <u>AND FUND BALANCES</u>		
<u>Liabilities</u>		
Contracts Payable	\$	\$ 72,987
Due To Other Funds	<u>17,629</u>	
Total Liabilities	<u>17,629</u>	<u>72,987</u>
 <u>Fund Balances</u>		
Reserved For Incomplete Projects		1,350
<u>Unreserved</u>		
Designated For Capital Projects		117,598
Undesignated	<u> </u>	<u> </u>
Total Fund Balances	<u> </u>	<u>118,948</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$17,629</u>	 <u>\$191,935</u>

Well Construction Project	Industrial Park Project	Totals	
		December 31, 1987	December 31, 1986
\$356	\$74,697	\$239,159	\$228,699
		<u>45,458</u>	
<u>\$356</u>	<u>\$74,697</u>	<u>\$284,617</u>	<u>\$228,699</u>
\$	\$	\$ 72,987	\$351,959
		<u>17,629</u>	<u>16,465</u>
		<u>90,616</u>	<u>368,424</u>
		1,350	696,167
356		117,954	(907,348)
	<u>74,697</u>	<u>74,697</u>	<u>71,456</u>
<u>356</u>	<u>74,697</u>	<u>194,001</u>	<u>(139,725)</u>
<u>\$356</u>	<u>\$74,697</u>	<u>\$284,617</u>	<u>\$228,699</u>

EXHIBIT C-2
TOWN OF NEWMARKET
Capital Projects Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 1987

	Sewer Construction Project	Well Construction Project
<u>Revenues</u>		
Intergovernmental Revenues	\$1,288,058	\$
Local Sources	13,984	120
<u>Other Financing Sources</u>		
Operating Transfers In	_____	_____
<u>Total Revenues and Other Sources</u>	<u>1,302,042</u>	<u>120</u>
<u>Expenditures</u>		
General Construction	843,947	
Engineering and Architecture	121,283	4,858
Other		1,589
<u>Other Uses</u>		
Reduction in Federal and State Aid	_____	_____
<u>Total Expenditures and Other Uses</u>	<u>965,230</u>	<u>6,447</u>
<u>Excess of Revenues and Other Sources</u>		
Over (Under) Expenditures and Other Uses	336,812	(6,327)
<u>Fund Balances (Deficit) - January 1</u>	(217,864)	<u>6,683</u>
<u>Fund Balances - December 31</u>	<u>\$ 118,948</u>	<u>\$ 356</u>

Industrial Park Project	Totals Year Ended	
	December 31, 1987	December 31, 1986
\$ 3,708	\$1,288,058 17,812	\$ 315,300 48,740
		<u>30,000</u>
<u>3,708</u>	<u>1,305,870</u>	<u>394,040</u>
	843,947 126,141 2,056	1,186,561
467		
		<u>36,872</u>
<u>467</u>	<u>972,144</u>	<u>1,223,433</u>
3,241	333,726	(829,393)
<u>71,456</u>	(<u>139,725</u>)	<u>689,668</u>
<u>\$74,697</u>	<u>\$ 194,001</u>	<u>(\$ 139,725)</u>

EXHIBIT D-1
TOWN OF NEWMARKET
Trust and Agency Funds
Combining Balance Sheet
December 31, 1987

<u>ASSETS</u>	<u>Nonexpendable Trust Funds</u>	
	<u>Town</u>	<u>Library</u>
Cash and Equivalents	\$ 164,367	\$19,549
Investments, At Cost	239,464	
Due From Other Funds		
	<hr/>	<hr/>
TOTAL ASSETS	<u>\$403,831</u>	<u>\$19,549</u>

LIABILITIES AND FUND BALANCES

<u>Liabilities</u>		
Due To Other Funds	\$	\$
Due To Developers		
Total Liabilities	<hr/>	<hr/>
<u>Fund Balances</u>		
Reserved For Endowments	403,831	19,549
<u>Unreserved</u>		
Designated For Capital Projects		
Total Fund Balances	<u>403,831</u>	<u>19,549</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$403,831</u>	<u>\$19,549</u>

Expendable Trust Funds Capital Reserve Funds	Agency Funds	Totals	
		December 31, 1987	December 31, 1986
\$501,188	\$195,545	\$ 880,649	\$ 732,285
<u>67,000</u>	<u> </u>	<u>239,464</u>	<u>299,956</u>
		<u>67,000</u>	
<u>\$568,188</u>	<u>\$195,545</u>	<u>\$1,187,113</u>	<u>\$1,032,241</u>

\$ 14,066	\$	\$ 14,066	\$ 21,552
<u>14,066</u>	<u>195,545</u>	<u>195,545</u>	<u>190,936</u>
	<u>195,545</u>	<u>209,611</u>	<u>212,488</u>
		423,380	376,236
<u>554,122</u>	<u> </u>	<u>554,122</u>	<u>443,517</u>
<u>554,122</u>	<u> </u>	<u>977,502</u>	<u>819,753</u>
<u>\$568,188</u>	<u>\$195,545</u>	<u>\$1,187,113</u>	<u>\$1,032,241</u>

EXHIBIT D-2
TOWN OF NEWMARKET
Agency Fund
Statement of Changes in Assets and Liabilities
For the Fiscal Year Ended December 31, 1987

<u>Developers Performance Bond Fund</u>	<u>Balance January 1, 1987</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 1987</u>
<u>ASSETS</u>				
Cash and Equivalents	<u>\$190,936</u>	<u>\$84,257</u>	<u>\$79,648</u>	<u>\$195,545</u>
<u>LIABILITIES</u>				
Due To Developers	<u>\$190,936</u>	<u>\$84,257</u>	<u>\$79,648</u>	<u>\$195,545</u>

SINGLE AUDIT ACT
AUDITOR'S REPORTS AND SCHEDULE

CARRI PLODZIK SANDERSON Professional Association

193 North Main Street Concord, N.H. 03301 (603)225-6996

*AUDITOR'S REPORT ON INTERNAL CONTROLS (ACCOUNTING AND
ADMINISTRATIVE) - BASED ON A STUDY AND EVALUATION MADE AS A PART OF
AN EXAMINATION OF THE GENERAL PURPOSE FINANCIAL STATEMENTS AND
THE ADDITIONAL TESTS REQUIRED BY THE SINGLE AUDIT ACT*

To the Members of
the Board of Selectmen
Town of Newmarket
Newmarket, New Hampshire

We have examined the general purpose financial statements of the Town of Newmarket for the year ended December 31, 1987, and have issued our report thereon dated February 10, 1988. As part of our examination, we made a study and evaluation of the internal control systems, including applicable internal administrative controls, used in administering Federal financial assistance programs to the extent we considered necessary to evaluate the systems as required by generally accepted auditing standards, the standards for financial and compliance audits contained in the *Standards for Audit of Governmental Organizations, Programs, Activities, and Functions*, issued by the U.S. General Accounting Office; the Single Audit Act of 1984; and the provisions of OMB Circular A-128, *Audits of State and Local Governments*. For the purpose of this report, we have classified the significant internal accounting and administrative controls used in administering Federal financial assistance programs in the following categories:

Accounting Controls

- Budgeting Cycle
- Payroll Cycle
- Expenditure (other than payroll) Cycle
- Data Processing Cycle
- Revenue Cycle
- Financial Reporting Cycle

Controls Used in Administering Federal Programs

- Political Activity
- Davis-Bacon Act
- Civil Rights
- Cash Management
- Relocation Assistance and Real Property Acquisition
- Federal Financial Reports

The management of the Town of Newmarket is responsible for establishing and maintaining internal control systems used in administering Federal financial assistance programs. In fulfilling that responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of internal control systems used in administering Federal financial assistance programs are to provide management with reasonable, but not absolute, assurance that, with respect to Federal financial assistance programs, resource use is consistent with laws, regulations, and policies; resources are safeguarded against waste, loss and misuse; and reliable data are obtained, maintained, and fairly disclosed in reports.

*Town of Newmarket
Auditor's Report on Internal Controls*

Because of inherent limitations in any system of internal accounting and administrative controls used in administering Federal financial assistance programs, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the systems to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study included all of the control categories listed in the first paragraph. During the year ended December 31, 1987, the Town of Newmarket expended 79% of its total Federal financial assistance under major Federal financial assistance programs. With respect to internal control systems used in administering major Federal financial assistance programs, our study and evaluation included considering the types of errors and irregularities that could occur, determining the internal control procedures that should prevent or detect such errors and irregularities, determining whether the necessary procedures are prescribed and are being followed satisfactorily, and evaluating any weaknesses.

With respect to the internal control systems used solely in administering the nonmajor Federal financial assistance programs of the Town of Newmarket, our study and evaluation was limited to a preliminary review of the systems to obtain an understanding of the control environment and the flow of transactions through the accounting system. Our study and evaluation of the internal control systems used solely in administering these nonmajor Federal financial assistance programs of the Town of Newmarket did not extend beyond this preliminary review phase.

Our study and evaluation was more limited than would be necessary to express an opinion on the internal control systems used in administering the Federal financial assistance programs of the Town of Newmarket. Accordingly, we do not express an opinion on the internal control systems used in administering the Federal financial assistance programs of the Town of Newmarket.

Also, our examination, made in accordance with the standards mentioned in the first paragraph, would not necessarily disclose material weaknesses in the internal control systems used solely in administering nonmajor Federal financial assistance programs.

However, our study and evaluation and our examination disclosed no condition that we believe to be a material weakness in relation to a Federal financial assistance program.

This report is intended solely for the use of management and the applicable state and Federal agencies and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Town of Newmarket, is a matter of public record.


CARRI PLODZIK SANDERSON
Professional Association

February 10, 1988

*AUDITOR'S REPORT ON COMPLIANCE WITH LAWS AND
REGULATIONS RELATED TO MAJOR AND NONMAJOR
FEDERAL FINANCIAL ASSISTANCE PROGRAMS*

To the Members of
the Board of Selectmen
Town of Newmarket
Newmarket, New Hampshire

We have examined the general purpose financial statements of the Town of Newmarket for the year ended December 31, 1987, and have issued our report thereon dated February 10, 1988. Our examination was made in accordance with generally accepted auditing standards; the standards for financial and compliance audits contained in the *Standards for Audit of Governmental Organizations, Programs, Activities, and Functions*, issued by the U.S. General Accounting Office; the Single Audit Act of 1984; and the provisions of OMB Circular A-128, *Audits of State and Local Governments*; and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The management of the Town of Newmarket is responsible for the Town's compliance with laws and regulations. In connection with the examination referred to above, we selected and tested transactions and records from each major Federal financial assistance program and certain nonmajor Federal financial assistance programs. The purpose of our testing of transactions and records from those Federal financial assistance programs was to obtain reasonable assurance that the Town of Newmarket had, in all material respects, administered major programs and executed the tested nonmajor program transactions, in compliance with laws and regulations, including those pertaining to financial reports and claims for advances and reimbursements, noncompliance with which we believe could have a material effect on the allowability of program expenditures.

Our testing of transactions and records selected from major Federal financial assistance programs disclosed no instances of noncompliance with those laws and regulations.

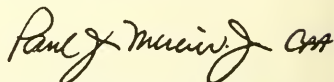
In our opinion, for the year ended December 31, 1987, the Town of Newmarket administered each of its major Federal financial assistance programs in compliance, in all material respects, with laws and regulations, including those pertaining to financial reports and claims for advances and reimbursements, noncompliance with which we believe could have a material effect on the allowability of program expenditures.

The results of our testing of transactions and records selected from nonmajor Federal financial assistance programs indicate that for the transactions and records tested the Town of Newmarket complied with the laws and regulations referred to in the second paragraph of our report. Our testing was more limited than would be necessary to express an opinion on whether the Town of

*Town of Newmarket
Auditor's Report on Compliance with Laws and Regulations
Related to Major and Nonmajor Federal Financial Assistance Programs*

Newmarket administered those programs in compliance in all material respects with those laws and regulations, noncompliance with which we believe could have a material effect on the allowability of program expenditures; however, with respect to the transactions and records that were not tested by us, nothing came to our attention to indicate that the Town of Newmarket had not complied with laws and regulations.

February 10, 1988



CARRI PLODZIK SANDERSON
Professional Association

CARRI PLODZIK SANDERSON Professional Association

193 North Main Street Concord, N.H. (603) 225-6996

*AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE*

To the Members of
the Board of Selectmen
Town of Newmarket
Newmarket, New Hampshire

We have examined the general purpose financial statements of the Town of Newmarket for the year ended December 31, 1987, and have issued our report thereon dated February 10, 1988. Our examination of such general purpose financial statements was made in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in the *Standards for Audit of Governmental Organizations, Programs, Activities, and Functions*, issued by the U. S. General Accounting Office and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Our examination was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.



CARRI PLODZIK SANDERSON
Professional Association

February 10, 1988

*SCHEDULE I
TOWN OF NEWMARKET
Schedule of Federal Financial Assistance
For the Fiscal Year Ended December 31, 1987*

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantors Number</u>	<u>Program or Award Amount</u>
<u>Passed Through</u>			
<u>Office of State Planning</u>			
<u>Department of Housing</u>			
<u>and Urban Development</u>			
Community Development			
Block Grant Program	14.218	84192FSED	\$
Community Development			
Block Grant Program	14.218	85192CDED	284,660
<u>Department of the Treasury</u>			
<u>State and Local Government</u>			
<u>Fiscal Assistance</u>			
General Revenue Sharing	21.300	303008023	
<u>Environmental Protection Agency</u>			
Construction Grants For			
Wastewater Treatment Works	66.418	C-330162-03	
<u>Totals</u>			

Accrued (Deferred) Grant Revenues <u>January 1, 1987</u>	<u>Revenues</u>		<u>Expenditures</u>	Accrued (Deferred) Grant Revenues <u>December 31, 1987</u>
	<u>Federal</u>	<u>Local</u>	<u>Federal</u>	
\$ 234	(\$ 234)	\$	\$	\$
111	256,167		256,278	
7,473	853	185		8,511
(217,864)	<u>1,288,058</u>	<u>13,984</u>	<u>965,230</u>	<u>118,948</u>
<u>(\$210,046)</u>	<u>\$1,544,844</u>	<u>\$14,169</u>	<u>\$1,221,508</u>	<u>\$127,459</u>

TOWN OF NEWMARKET

NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

DECEMBER 31, 1987

NOTE 1 - Scope of Audit

All operations related to the Town of Newmarket Federal grant programs (Schedule I) are included in the scope of the OMB Circular A-128, *Audits of State and Local Governments* (the single audit).

Compliance testing of all general requirements, as described in the Compliance Supplement, was performed.

Compliance testing of specific requirements was performed for the following grant program (designated as a "Major" Program). This represents a program with an excess of \$300,000 of fiscal 1987 Federal expenditures and covers over 79% of total Federal grant expenditures.

<u>Grant Description</u>	<u>Fiscal 1987 Federal Expenditures</u>
<u>Environmental Protection Agency</u> Construction Grants For Wastewater Treatment Works	<u>\$965,230</u>

NOTE 2 - Period Audited

Single audit testing procedures were performed for the Town of Newmarket Federal grant transactions during the year ended December 31, 1987.

NOTE 3 - Summary of Significant Accounting Policies

Accounting policies and financial reporting practices permitted for towns in New Hampshire are prescribed by the New Hampshire Department of Revenue Administration and in general follow generally accepted accounting principles for State and Local governments. The significant accounting policies followed by the Town of Newmarket are as follows:

Basis of Presentation

The accompanying Schedule of Federal Financial Assistance includes the Federal grant transactions and related local matching contributions and project income of the Town.

The receipts and proceeds from Federal grants are recorded on the modified accrual basis, whereby revenue is recognized when it becomes available and measurable. Disbursements of Federal grant funds are recorded on the accrual basis.

1988-1989

NEWMARKET

TOWN

BUDGET

BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED THE PROVISIONS OF THE MUNICIPAL BUDGET LAW

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
Municipal Services Division



BUDGET OF THE TOWN

OF _____ NEW MARKET _____ N.H.

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 1988 to December 31, 1988 or for Fiscal Year

From _____ 19__ to _____ 19__

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

RSA 31:95 and 32:5

Budget Committee: (Please sign in ink)

Date February 15, 1988

Gatti Blachette
Rosella M. Shaw
Sandra Gillen
Richard M. Egan
Scott W. Fitch

Daniel F. Gage
Edward H. Cherry
Joan M. Morgan
Richard W. Dilk

PURPOSES OF APPROPRIATION (RSA 31:4) GENERAL GOVERNMENT	Actual Appropriations 1987 (1987-88) (omit cents)	Actual Expenditures 1987 (1987-88) (omit cents)	Selectmen's Budget 1988 (1988-89) (omit cents)	Budget Committee	
				Recommended 1988 (1988-89) (omit cents)	Not Recommended (omit cents)
1 Town Officers' Salary	4,200.	3,800.	5,560.	4,260.	1,300.
2 Town Officers' Expenses	86,883.	83,438.48	129,736.	129,536.	200.
3 Election and Registration Expenses	1,880.	1,035.57	4,400.	4,400.	
4 Cemeteries	21,100.	22,434.	31,400.	31,400.	
5 General Government Buildings	18,874.	23,026.09	53,950.	47,950.	6,000.
6 Reappraisal of Property	16,700.	20,287.27	22,700.	22,700.	
7 Planning and Zoning	39,893.	34,835.65	39,450.	39,450.	
8 Legal Expenses	16,000.	33,031.92	40,000.	40,000.	
9 Advertising and Regional Association					
10 Contingency Fund			10,000.	-----	10,000.
11 Zoning Board	3,200.	2,220.98	3,320.	3,320.	
12 Town Clerk	26,031.	25,199.75	23,061.	23,061.	
13 Tax Collector	29,001.	26,995.80	29,395.	28,395.	1,000.
14 Trustees of the Trust Fund	-----			650.	
PUBLIC SAFETY					
15 Police Department	258,923.	264,920.86	275,516.	276,641.	
16 Fire Department	39,210.	39,944.87	32,715.	35,070.	
17 Civil Defense	325.	66.19	200.	200.	
18 Building Inspection	7,050.	6,925.	3,590.	3,755.	
19 Dispatch	84,728.	82,619.21	90,085.	91,213.	
20					
21					
22					
HIGHWAYS, STREETS & BRIDGES					
23 Town Maintenance	138,465.	105,497.88	166,814.	160,141.	6,673.
24 General Highway Department Expenses	56,475.	60,690.09	57,150.	49,150.	8,000.
25 Street Lighting	25,000.	24,183.31	22,000.	22,000.	
26 S.A.R.	20,000.	49,880.87	43,289.	43,289.	
27 Highway Safety Committee	-----		75.	75.	
28 Hot Top/Drainage	29,600.	29,271.44	68,500.	46,500.	22,000.
29					
30					
SANITATION					
31 Solid Waste Disposal	142,475.	121,615.43	159,039.	159,039.	
32 Garbage Removal	115,000.	135,386.69	135,000.	135,000.	
33 Landfill/Transfer Station	37,478.	66,673.42	60,100.	60,100.	
34					
35					
36					
HEALTH					
37 Health Department	2,165.	1,800.	903.	903.	
38 Hospitals and Ambulances	15,526.	15,114.81	14,375.	14,375.	
39 Animal Control	6,065.	5,284.30	5,855.	5,920.	
40 Vital Statistics					
41 Mosquito Control	13,919.	13,579.85	14,330.	14,330.	
42 Juvenile Placement	1,100.	789.	-----	-----	
43					
WELFARE					
44 General Assistance	14,266.	28,986.77	28,465.	27,865.	595.
45 Old Age Assistance	2,000.	941.06	-----	-----	
46 Aid to the Disabled	800.	135.	-----	-----	
47 Soldier's Aid	100.		100.	100.	
48					

PURPOSES OF APPROPRIATION (RSA 31:4) CULTURE AND RECREATION	Actual Appropriations 1987 (1987-88) (omit cents)	Actual Expenditures 1987 (1987-88) (omit cents)	Selectmen's Budget 1988 (1988-89) (omit cents)	Budget Committee	
				Recommended 1988 (1988-89) (omit cents)	Not Recommended (omit cents)
49 Library	43,477.	43,477.	68,108.	68,258.	
50 Parks and Recreation	127,205.	127,143.84	124,240.	124,398.	
51 Patriotic Purposes	925.	925.	1,500.	1,500.	
52 Conservation Commission	519.	345.12	773.	773.	
53 Baseball	1,500.	1500.	2,130.	2,130.	
54					
DEBT SERVICE					
55 Principal of Long-Term Bonds & Notes	58,200.	65,700.	98,200.	98,200.	
56 Interest Expense—Long-Term Bonds & Notes	6,978.	20,727.58	65,956.	65,956.	
57 Interest Expense—Tax Anticipation Notes	25,000.	21,400.83	-----	-----	
58 Interest Expense—Other Temporary Loans					
59 Fiscal Charges on Debt					
60					
CAPITAL OUTLAY					
61					
62					
63 Equipment Leases	40,828.	40,518.63	40,828.	40,828.	
64					
65					
66					
67					
68					
OPERATING TRANSFERS OUT					
69 Payments to Capital Reserve Funds:	39,500.	39,500.	51,500.	51,500.	
70					
71 Municipal Court	2,400.	1,800.	2,400.	2,400.	
72					
73					
74 General Fund Trust					
75					
MISCELLANEOUS					
76 Municipal Water Department	291,769.	291,769.	333,152.	333,952.	
77 Municipal Sewer Department	466,756.	466,756.		348,869.	
78 Municipal Electric Department					
79 FICA, Retirement & Pension Contributions	74,956.	47,974.78	85,358.	85,658.	
80 Insurance	113,745.	109,673.85	143,428.	147,427.	
81 Unemployment Compensation	2,500.	2,512.28	3,588.	3,588.	
82 Health Insurance	61,358.	45,892.27	72,394.	72,394.	
83 Grants	40,618.	39,868.		43,980.	
84 Warrant Articles	453,395.	135,785.14	1,024,758.	993,206.	81,680.
85 TOTAL APPROPRIATIONS	3,126,062.	2,833,880.88	3,689,386.	4,005,804.	137,448.

Less: Amount of Estimated Revenues, Exclusive of Taxes (Line 33) \$2,566,588.00

Amount of Taxes to be Raised (Exclusive of School and County Taxes) \$1,439,216.00

BUDGET OF THE TOWN OF NEWMARKET, N.H.

BUDGET FOR TOWNS WHICH HAVE ADOPTED THE PROVISIONS
OF THE MUNICIPAL BUDGET LAW

SOURCES OF REVENUE	Estimated Revenues 1987 (1987-88) (omit cents)	Actual Revenues 1987 (1987-88) (omit cents)	Selectmen's Budget 1988 (1988-89) (omit cents)	Estimated Revenues 1988 (1988-89) (omit cents)
TAXES				
86 Resident Taxes	42,000.	34,727.		
87 National Bank Stock Taxes				
88 Yield Taxes	300.	1,324.	300.	300.
89 Interest and Penalties on Taxes	30,000.	65,488.	40,000.	40,000.
90 Inventory Penalties	1,500.		1,500.	1,500.
91 Land Use Change Tax	167,200.	57,079.	500.	500.
92				
INTERGOVERNMENTAL REVENUES-STATE				
93 Shared Revenue-Block Grant	100,000.	270,092.	305,092.	305,092.
94 Highway Block Grant	55,255.	55,255.	65,029.	65,029.
95 Railroad Tax				
96 State Aid Water Pollution Projects	32,601.	32,601.	75,770.	75,770.
97 Reimb. a c State-Federal Forest Land				
98 Other Reimbursements				
99				
100				
101				
102				
INTERGOVERNMENTAL REVENUES-FEDERAL				
103				
104				
105				
106				
107				
LICENSES AND PERMITS				
108 Motor Vehicle Permit Fees	350,000.	399,256.	375,000.	375,000.
109 Dog Licenses	1,330.	1,275.	1,200.	1,200.
110 Business Licenses, Permits and Filing Fees	350.	2,624.	2,500.	2,500.
111 Vital Statistics		1,754.	1,700.	1,700.
112 U.C.C. Fees		2,294.	1,500.	1,500.
113				
CHARGES FOR SERVICES				
114 Income From Departments	130,000.	113,476.	120,000.	120,000.
115 Rent of Town Property	2,400.	2,400.	2,400.	2,400.
116 Housing Authority	7,000.	7,993.	8,000.	8,000.
117				
118				
119				
MISCELLANEOUS REVENUES				
120 Interests on Deposits	25,000.	38,004.	25,000.	25,000.
121 Sale of Town Property		6,207.		
122 Worker's Comp. Interest/Dividends	24,661.	24,661.	20,604.	20,604.
123				
124				
OTHER FINANCING SOURCES				
125 Proceeds of Bonds and Long-Term Notes			777,000.	777,000.
126 Income from Water and Sewer Departments			734,493.	734,493.
127 Withdrawals from Capital Reserve	758,525.	758,525.	10,000.	10,000.
128 Withdrawals from General Fund Trusts	55,995.	35,995.		
129 Revenue Sharing Fund				
130 Fund Balance				
131				
132				
133 TOTAL REVENUES AND CREDITS	1,784,117.	1,911,030.	2,566,588.	2,566,588.

1988

NEWMARKET

TOWN

WARRANT

WARRANT
STATE OF NEW HAMPSHIRE
TOWN OF NEWMARKET

To the inhabitants of the Town of Newmarket, in the County of Rockingham, in said State, qualified to vote in the Town affairs:

You are hereby notified to meet at the Newmarket Elementary School, in said Town on Tuesday, the 8th day of March 1988, to vote on the following Articles:

The Polls will close and action by balloting on the Article(s) will cease at 7:00 P.M. The ballots will then be counted and the results announced.

Further, in compliance with action provided by the Town meeting, March 10, 1981, Article 22, it was voted to restrict the second session to weekday evenings, starting no earlier than 7:00 P.M. Therefore, the second session of Town meeting will be held Thursday, March 10, 1988 at 7:00 P.M. at the Newmarket School Gym.

Polls Open – March 8, 1988
10:00 A.M. to 7:00 P.M.

ARTICLES

Article 1. To choose all necessary Town Officers for the ensuing year.

Article 2. To see if the Town will adopt the provisions of the ordinance governing Bicycle and People Powered Vehicles as adopted by the Board of Selectmen on July 29, 1987?

Article 3. To see if the Town will adopt the provisions of the ordinance governing an increase in parking fines as adopted by the Board of Selectmen on August 12, 1987?

Article 4. To see if the Town will vote to raise and appropriate the sum of \$537,000. for the Road Reconstruction Fund and to authorize the issuance of not more than \$537,000. of bonds or notes in accordance with the provisions of the Municipal Finance Act (R.S.A. Chapter 33) and to authorize the Town officials to issue and negotiate such bonds or notes and to determine the rate of interest thereon? (2/3 Ballot Vote Required.) Recommended by the Budget Committee.

Article 5. To see if the Town will vote to raise and appropriate the sum of \$240,000. for the screening, conceptual design, state and federal approval of remedial action for the Mica pile and "M-2" plume and to authorize the issuance of not more than \$240,000. of bonds or notes in accordance with the provisions of the Municipal Finance Act (R.S.A. Chapter 33) and to authorize the Town Officials to issue and negotiate such bonds or notes and to determine the rate of interest thereon?

(2/3 Ballot Vote Required.) **Recommended by the Budget Committee.**

Article 6. To see if the Town will vote to raise and appropriate for the purposes specified therein the sums of money as recommended by the Budget Committee?

Article 7. To see if the Town will vote to allow a discount of two percent (2%) on all property taxes (paid in full), if paid within fifteen (15) days. Deadline for allowance of discount to be printed on tax bills?

Article 8. To see if the Town will authorize the Board of Selectmen to apply for, accept, and expend money from the State, Federal or Governmental unit, or a private source, which becomes available during the fiscal year upon the conditions that, (1) the funds be used only for the legal purposes for which a Town may appropriate money, (2) that the Selectmen hold a public hearing on action to be taken, (3) that expenditure of other Town funds shall not be required, all in accordance with New Hampshire revised statutes annotated, Chapter 31, Section 95-b?

Article 9. To see if the Town will vote to raise and appropriate the sum of \$59,500. for the purpose of a transfer station design, partial construction of a permanent bulky waste transfer station and associated costs for boring wells and lab work for the 1987 "M-2" study?

Recommended by the Budget Committee.

Article 10. To see if the Town will vote to raise and appropriate the sum of \$50,000. for the purpose of land acquisition for the use of the Conservation Commission?

Not Recommended by the Budget Committee.

Article 11. To see if the Town will vote to raise and appropriate the sum of \$41,056. and further to enter into an agreement with the N.H. Governor's Energy Office for the Street Light Replacement Demonstration Program; to convert the existing street lights in the Town to High Pressure Sodium lighting fixtures. Said agreement to

be contingent upon receipt of a grant from the Governor's Energy Office in the amount of \$5,640. which represents 15% of the equipment costs?

Recommended by the Budget Committee.

Article 12 To see if the Town will vote to raise and appropriate the sum of fourteen thousand five hundred dollars (\$14,500.) to purchase a new Police Cruiser and to authorize the withdrawal of \$6,000. from Capital Reserve Fund created for that purpose?

Recommended by the Budget Committee.

Article 13. To see if the Town will vote to raise and appropriate the sum of Ten Thousand Five Hundred Eleven dollars (\$10,511.) for the acquisition of a S.P.O.T.S. Computer to be funded by the withdrawal of four thousand dollars (\$4,000.) from the Capital Reserve Fund created for that purpose and to authorize the receipt and expenditure of a Federal Highway Safety Grant in the amount of Five thousand two hundred fifty five dollars and fifty cents (\$5,255.50)?

Recommended by the Budget Committee.

Article 14. To see if the Town will create and establish a capital reserve fund (pursuant to R.S.A. Chapter 35) for the purpose of revaluation of the town and to appropriate a transfer out in the amount of \$25,000. into this fund and to further authorize the Selectmen as agents of the fund?

Not Recommended by the Budget Committee.

Article 15. To see if the Town will vote to raise and appropriate the sum of \$5400. to contribute to a regional Household Hazardous Waste Collection Program. This program will enhance the proper disposal of hazardous household products such as paint thinners, solvents, pesticides and the like?

Not Recommended by the Budget Committee.

Article 16. To see if the Town will vote to raise and appropriate the sum of \$5,588. to repair the Town Clock?

Recommended by the Budget Committee.

Article 17. To see if the Town will vote to raise and appropriate the sum of \$30,000. to defray the cost of replacement of the Newmarket Public Library Roof?

Recommended by the Budget Committee.

Article 18. To see if the Town will vote to create and establish a Capital Reserve Fund for the pupose of acquisition of equipment for

the Dispatch Center and appropriate the sum of \$2,000. to be further transferred into this fund as provided for under R.S.A. 35:1?
Recommended by the Budget Committee.

Article 19. To see if the Town will vote to raise and appropriate the sum of \$1,280. for the purchase of 13 new channel marking buoys and provides a stipend for placement and retrieval of the same?
Not Recommended by the Budget Committee.

Article 20. To see if the Town will vote to raise and appropriate the sum of Two thousand nine hundred seventy-five dollars (\$2,975.) to assist the Newmarket/Exeter Child Care Centers, Inc., a non profit agency, located in the Town of Newmarket? (SUBMITTED BY PETITION.)

Recommended by the Budget Committee.

Article 21. To see if the Town will vote to raise and appropriate the sum of \$5,265. to the Exeter Area Visiting Nursing Association for providing continued health care services to residents of the town? (SUBMITTED BY PETITION.)

Recommended by the Budget Committee.

Article 22. To see if the Town will vote to raise and appropriate the sum of Eight hundred dollars (\$800.) to assist the Richie McFarland Children's Center in financing its efforts to provide services to developmentally delayed infants and toddlers who live in Newmarket? (SUBMITTED BY PETITION.)

Recommended by the Budget Committee.

Article 23. To see if the Town will vote to raise and appropriate the sum of Five thousand five hundred dollars (\$5,500.) to purchase a sand-salt spreader for the Holder Sidewalk tractor?

Recommended by the Budget Committee.

Article 24. To see if the Town will vote to raise and appropriate the sum of Thirty thousand dollars (\$30,000.) for the purchase of a new mosquito control truck and a Public Works truck?

Recommended by the Budget Committee.

Article 25. Are you in favor of limiting the increase in the property tax to 2% (two percent) of the previous year's property tax? In case of an emergency limit may be overridden by a two-thirds vote of a Town Meeting? (SUBMITTED BY PETITION.)

Not Recommended by the Budget Committee.

Article 26. To see if the Town will appropriate the sum of \$8510.65 and accrued interest, which represents the unexpended balance in

the Federal Revenue Sharing Account, to be used for general road maintenance along Main Street?

Recommended by the Budget Committee.

Article 27. Shall we adopt the provisions of R.S.A. 72:1-c which authorizes any town or city to elect not to assess, levy and collect a resident tax?

Recommended by the Budget Committee.

Article 28. Are you in favor of the adoption of Amendment #1 as proposed by the Planning Board for the Town Zoning Ordinance as follows: To establish a new zone, the residential coastal zone or RCZ, by adding proposed Section 302.8 to the present zoning ordinance and by making appropriate, corresponding changes to the official map and Tables 1 & 2 of the zoning ordinance, with this new residential coastal zone including the area designated as RCZ (upper) on the proposed official map and with the permitted uses and uses by special exception in the RCZ being the same as in the low density residential zone but with a minimum lot size requirement in the RCZ of three (3) acres?

Article 29. Are you in favor of the adoption of Amendment #2 as proposed by the Planning Board for the Town Zoning Ordinance as follows: To establish a new zone, the residential coastal zone or RCZ, by adding proposed Section 302.8 to the present zoning ordinance and by making appropriate, corresponding changes to the official map and Tables 1 & 2 of the zoning ordinance, with this new residential coastal zone including the area designated as RCZ (lower) on the proposed official map and with the permitted uses and uses by special exception in the RCZ being the same as in the low density residential zone but with a minimum lot size requirement in the RCZ of three (3) acres?

Article 30. Are you in favor of the adoption of Amendment #3 as proposed by the Planning Board for the Town Zoning Ordinance as follows: To establish a new zone, the commercial zone or CZ, by adding proposed section 302.7 to the present zoning ordinance and by making appropriate, corresponding changes to the official map and to Tables 1 & 2 of the zoning ordinance, with the commercial zone including the area designated as CZ (Rockingham Junction) on the proposed official map and with the dimensional requirements, town sewer connection requirements and permitted uses as specified in proposed Section 302:7 of the zoning ordinance?

Article 31. Are you in favor of the adoption of Amendment #4 as proposed by the Planning Board for the Town Zoning Ordinance as follows: To establish a new zone, the commercial zone or CZ by adding proposed section 302.7 to the present zoning ordinance and by making appropriate, corresponding changes to the official map and to Tables 1 & 2 of the zoning ordinance, with the commercial zone including the area designated as CZ (Route 108 East) on the proposed official map and with the dimensional requirements, town sewer connection requirements and permitted uses as specified in proposed Section 302.7 of the zoning ordinance?

Article 32. Are you in favor of the adoption of Amendment #5 as proposed by the Planning Board for the Zoning Ordinance as follows: To amend the official map by changing certain sections thereof from high density and medium density to low density residential as shown on the proposed official map?

Article 33. Are you in favor of the adoption of Amendment #6 as proposed by the Planning Board for the Town Zoning Ordinance as follows: To amend the section of the present zoning ordinance relative to the low density residential or LRD zone, Section 302.1 proposed by the Planning Board and by making appropriate, corresponding changes to Tables 1 & 2 of the zoning ordinance, which amendments would involve modifications of the permissible uses and uses allowed by special exception, an increase in the minimum lot size to two (2) acres and revisions to the minimum lot dimensional requirements?

Article 34. Are you in favor of the adoption of Amendment #7 as proposed by the Planning Board for the Town Zoning Ordinance as follows: To amend present Section 302.2 (medium density residential or MDR zone), 302.3 (high density residential or HRD zone), 302.4 (town residential or TR zone), 302.5 (town center or TC), 302.6 (industrial park or IP zone) by substituting therefor the new sections 302.2, 302.3, 302.4, 302.5 and 302.6 proposed by the Planning Board and by making appropriate, corresponding changes in the permitted uses, uses permitted by special exception, minimum lot size and dimensional requirements in the MDR, HDR, TR, TC, and IP districts and imposing in certain of these specified districts additional requirements regarding Town water and/or sewer connections as set forth more fully in respective sections of the proposed amendment?

Article 35. Are you in favor of the adoption of Amendment #8 as proposed by the Planning Board for the Town Zoning Ordinance as follows: To amend Section 305 relative to nonconforming uses by adding to subsection 305.2 thereof a new subsection C, which provides that to construct a one-unit dwelling on a nonconforming vacant lot, in addition to current requirements, the dwelling must conform to setback requirements for zone in which lot is located?

Article 36. Are you in favor of the adoption of Amendment #9 as proposed by the Planning Board for the Town Zoning Ordinance as follows: To add a new section, 306, establishing limitations on the occupancy of a dwelling unit to one family or to four (4) persons not necessarily related by blood or marriage, with an exception for an accessory dwelling unit?

Article 37. Are you in favor of the adoption of Amendment #10 as proposed by the Planning Board for the Town Zoning Ordinance as follows: To amend Section 401 relative to alternative design subdivisions by substituting for present Section 401 and its subsections the amended Section 401 and its subsections relative to cluster development?

Article 38. Are you in favor of the adoption of Amendment #11 as proposed by the Planning Board for the Town Zoning Ordinance as follows: To amend Section 403 and its subsections relative to the shoreline conservation zone by substituting therefor a proposed amended Section 403 and its subsections relative to the shoreline conservation zone, thereby effecting some changes in the uses to which property within the shoreline conservation zone may be put and extending this zone an additional fifty (50) feet, from one hundred (100) feet to one hundred fifty (150) feet, along the shores of the specified bodies of water?

Article 39. Are you in favor of the adoption of Amendment #12 as proposed by the Planning Board for the Town Zoning Ordinance as follows: To amend Article V, Sections 501-502.6, inclusive, relative to mobile homes by substituting therefor the amended Article V, Sections 501-502.6 and by making appropriate, corresponding changes to Tables 1 & 2, thereby modifying the ordinance with regard to the location of mobile home parks and buffer yards within said parks and making other changes with respect to mobile home parks?

Article 40. Are you in favor of the adoption of Amendment #13 as proposed by the Planning Board for the Town Zoning Ordinance as follows: To amend Article VII, Section 701-751, inclusive, by

substituting therefor amended Sections 701-764 inclusive, thereby modifying or adding various definitions?

Article 41. Are you in favor of the adoption of Amendment #14 as proposed by the Planning Board for the Town Zoning Ordinance as follows: To amend Section 901, Powers of Special Exception, by substituting therefor the amended Section 901, Powers of Special Exception, thereby modifying certain requirements for the granting of special exceptions?

Article 42. Are you in favor of the adoption of Amendment #15 as proposed by the Planning Board for the Town Zoning Ordinance as follows: To Amend Article X, entitled "Amendment, Validity and Effective Date," by adding thereto new Section 1004, relative to the expiration of variances and special exceptions?

Article 43. Are you in favor of the adoption of Amendment #16 as proposed by the Planning Board for the Town Zoning Ordinance as follows: to amend the Zoning Ordinance by adding thereto a new article relative to signs and outdoor advertising?

Article 44. Are you in favor of the adoption of Amendment #17 as proposed by the Planning Board for the Town Zoning Ordinance as follows: To change the reference to the 1980 Master Plan in Section 301 of the present ordinance to the 1988 Master Plan?

Article 45. Are you in favor of the adoption of Amendment #18 as proposed by the Planning Board for the Town Zoning Ordinance as follows: To adopt the Growth Management Ordinance as proposed by the Planning Board to replace the Interim Growth Management Ordinance?

Article 46. Are you in favor of increasing the Newmarket Board of Selectmen from three (3) to five (5) members to be first elected at the 1989 Annual Town Meeting. (SUBMITTED BY PETITION.)

Article 47. To see if the Town will vote to continue yearly appropriations for the maintenance and electrical costs to the Town Clock located in the Community Church Steeple?

Article 48. Shall we adopt the provisions of R.S.A 80:58-86 for a real estate tax lien procedure? These statutes provide that tax sales to private individuals for nonpayment of property taxes on real estate are replaced with a real estate tax lien procedure under which only a municipality or county where the property is located or the state may acquire a tax lien against land and buildings for unpaid taxes? (SUBMITTED BY PETITION.)

Article 49. To see if the Town will re-affirm the vote taken at the March 4, 1975 Town Meeting, Article 27, whereby the Town agreed to pursue application to H.U.D. for funds granted under the Housing and Community Development Act, further, in conjunction with the Cooperation Agreement between the Town of Newmarket and the Newmarket Housing Authority vote to pursue application for the balance of the 25 outstanding units? (SUBMITTED BY REQUEST OF HOUSING AUTHORITY.)

Article 50. To see if the Town will vote to designate BAY ROAD as a scenic road from its origin at Route 108 to the Newmarket/Durham Town Line under the provisions of R.S.A. 231:157 and R.S.A. 231:158, for the purposes of protecting and enhancing the scenic beauty of the Town of Newmarket? (SUBMITTED BY PETITION.)

Article 51. To see if the Town of Newmarket will vote to regulate any and all types of real estate signs (for sale, for lease, Open House, etc.) whereas only one type of sign can be posted and utilized and only on that one particular piece of property up for sale or lease, and nowhere else? (SUBMITTED BY PETITION.)

Article 52. To see if the Town of Newmarket will vote to rescind Article 22 in the 1985 Annual Report Booklet, returning jurisdiction of regulations of excavations and sand and gravel pursuant to R.S.A. Chapter 155-E:11 to normal Planning Board authority? (SUBMITTED BY PETITION.)

Article 53. To see if the Town of Nemarket will say NO to the creation of a full time position of Code Enforcement Officer and related funding, to continue with a part-time Building Inspector and part-time Health Officer? (SUBMITTED BY PETITION.)

Not Recommended by the Budget Committee.

Article 54. To see if the Town of Newmarket will vote to agree not to post any special Town Meeting during the Summer vacation months of July and August through the second (2nd) Friday in September? (SUBMITTED BY PETITION.)

Article 55. To see if the Town of Newmarket will vote to exclude tax increases and/or re-assessments of single and duplex privately owned and occupied dwellings by the owner of record, who shall fix, repair, replace, his roof, which action shall be considered normal maintenance, and that no building permit be required for this maintenance regardless of cost of labor or materials? (SUBMITTED BY PETITION.)

Article 56. To see if the Town of Newmarket will vote to cancel/rescind/terminate Article IV Special Districts & Provisions Sections 401: Cluster Developments entirely, previously referred to in 1984 Zoning Ordinance as Alternative Design Subdivisions, should the proposed 1988 Zoning Ordinance be voted in by the Town of Newmarket? (SUBMITTED BY PETITION.)

Article 57. To see if the Town of Newmarket will vote to cancel/rescind/terminate page eleven (11) of the 6 November 1984 Zoning Ordinance which refers to Section 401: Alternative Design Subdivision? (SUBMITTED BY PETITION.)

Given under our hands and seals this 19th day of February, in the year of our Lord, nineteen hundred and eighty-eight.

Joanne Hauschel
Ronald C. Bird
Richard F. LaBranche
Selectmen of Newmarket, N.H.

We hereby certify that we gave notice to the inhabitants within named, to meet at the times and places and for the purpose within mentioned by posting an attested copy of the warrant at the place of meeting within named, and like copies at the Post Office and St. Mary's School. Being public places in said Town, on the 19th day of February, 1988.

Joanne Hauschel
Ronald C. Bird
Richard F. LaBranche
Selectmen of Newmarket, N.H.

1988-1989

NEWMARKET

SCHOOL

BUDGET

BUDGET COMMITTEE

Patti Blanchette

Auscilla Shaw

Sandra Callan

John W. Winger

William H. Smith

DATE February 18,

1988

Ed Wik

Donald J. Coel

Ed. J. Beggs

Edward H. Thost

1988-1989 BUDGET TOWN OF NEWMARKET SCHOOL DISTRICT

	Approved Budget 1987-88	School Board's Budget 1988-89	Budget Committee Recommended 1988-89	Budget Committee Not Recom- mended
Instruction				
Regular Programs	1,524,204	1,828,230	1,828,441	
Special Program	419,381	669,950	659,294	10,656
Vocational Programs	19,037	25,800	25,800	
Other Instructional Programs	40,544	44,024	44,024	
Support Services				
Pupil Services				
Attendance & Social Work	300	350	350	
Guidance	52,411	64,635	64,635	
Health	43,795	49,055	49,055	
Speech Path. & Audiology	24,758	34,977	34,977	
Other Pupil Services	15,000	21,001	21,001	
Instructional Staff Services				
Improvement of Instruction	6,025	7,670	7,670	
Educational Media	33,828	59,391	59,391	

General Administration				
School Board				
All Other Objects	24,057	33,235	33,235	
Office of Superintendent				
All Other Objects	96,931	122,025	118,025	4,000
School Administration Services	84,490	159,990	159,990	
Business Services				
Operation & Maintenance of Plant	319,523	353,984	353,984	
Pupil Transportation	129,406	156,530	156,530	
Communities Services	175	200	200	
Facilities Acquisitions & Const.	150,000	6,550	6,550	
Other Outlays				
Principal	270,000	265,000	265,000	
Interest	354,184	341,137	341,137	
Fund Transfers				
To Federal Projects Fund	43,526	60,243	60,243	
To Food Service Fund	112,639	127,788	127,788	
To Capital Reserve Fund	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	
Total Appropriations	3,789,214	4,456,765	4,442,320	14,656

Revenues & Credits Available To Reduce School Taxes	Revenues 1987-88	Budget 1988-89	Committee Budget 1988-89
Unreserved Fund Balance	68,410	0	0
Revenue from State Sources			
Foundation Aid	78,797	55,172	55,172
School Building Aid	80,608	79,500	79,500
Area Vocational School	4,200	4,200	4,200
Driver Education	7,000	3,000	3,000
Child Nutrition	5,213	7,943	7,943
Revenue from Federal Source			
Child Nutrition Program	34,669	45,242	45,242
Handicapped Program	36,886	60,243	60,243
Other Sources			
Tuition	6,484	6,500	6,500
Earnings on Investments	213,800	3,000	3,000
Other	45,765	74,603	74,603
Total School Revenues & Credits	581,832	339,403	339,403
District Assessment	3,207,382	4,117,362	4,102,917
Total Revenues & District Assessment	3,789,214	4,456,765	4,442,320

(School portion of the Business Profits Tax \$118,655 to be applied to the District Assessment when computing the School Tax Rate.)

February 18, 1988

1988

NEWMARKET

SCHOOL

WARRANT

SCHOOL WARRANT
STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the Town of Newmarket
qualified to vote in district affairs:

You are hereby notified to meet at the Elementary School in said
district on the eighth day of March 1988, at ten o'clock in the
forenoon to act upon the following subjects:
(The polls may not close before seven o'clock in the afternoon.)

1. To choose a Moderator for the coming year
2. To choose a Clerk for the ensuing year
3. To choose two Members of the School Board for
the ensuing three years and one member for the
ensuing year
4. To choose a Treasurer for the ensuing year
5. To transact any other business which may legally
come before this meeting

NOTE: The above warrant is unofficial. The official warrant with changes,
if any, will be posted at least fourteen days prior to the date of the
meeting.

NEWMARKET SCHOOL BOARD

Cheryl Cinfo
Karl Gilbert
Scott Weitzell

SCHOOL WARRANT
STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the Town of Newmarket
qualified to vote in district affairs:

You are hereby notified to meet at the High School in said district
on the fifteen day of March 1988, at seven o'clock in the evening
to act upon the following subjects:

1. To hear reports of agents, auditors, committees or officers
chosen and pass any vote relating thereto.
2. To see if the district will vote, under the provisions of
RSA 198:20-b, to authorize the School Board to apply for,
accept and expend without further action by the School
District Meeting, money from any source which becomes
available during the 1988-89 school fiscal year provided
that such expenditure be made for the purposes for which a
School District may appropriate money and that such expendi-
ture not require the expenditure of other School District
funds. Further, that the School Board hold a public hearing
prior to accepting and spending such money.
3. To see if the district will vote to raise and appropriate \$20,000
to repair/replace the roof over the old section of the Central
School. (Recommended by the Budget Committee)
4. To see if the district will raise and appropriate \$50,000 to
replace the oil tank at the Central School as required by law.
(Recommended by the Budget Committee)
5. To see if the district will raise and appropriate \$25,650 to
pave the existing areas and to build and pave the new driveway
on the east end of the Central School.
(Recommended by the Budget Committee)
6. To see if the district will raise and appropriate \$3,000 for
asbestos testing and management planning at the Central School.
(Recommended by Budget Committee)
7. On petition of ten or more to see if the district will limit the
increase in the property tax to 2% (two percent) of the previous
year's property tax. (Not recommended by Budget Committee)
8. On petition of ten or more legal voters to see if the district
will vote to raise and appropriate a sum of \$7,500 for half the
cost of consultation, design, materials and construction of a
playground at the Newmarket Elementary School, with the remaining
amount of \$7,500 to be contributed by the Newmarket Elementary
Parent Teacher Association. (Recommended by Budget Committee)

9. To see what sum of money the District will vote to raise and appropriate for the support of schools, for the payment of salaries for the School District officials and agents, and for the payment of statutory obligations of the District.
10. To transact any other business which may legally come before this meeting.

Given under our hands at said Newmarket this _____ day of _____ 1988.

NOTE: The above warrant is unofficial. The official warrant with changes, if any, will be posted at least fourteen days prior to the date of the meeting.

NEWMARKET SCHOOL BOARD

Scott Weitzell
Karl Gilbert
Cheryl Cinfo

**ANNUAL REPORT
OF THE BOARD OF WATER COMMISSIONERS
1987**

In the year 1987, the problem of membership still haunts the Board of Water Commissioners. Membership has made somewhat of an improvement over the previous two years as the Board ended the year with seven members and two vacancies to fill. For a period of four months, the Board actually had the full nine members. Anyone interested in joining the Board of Water Commissioners, please contact the Selectmen's Office.

Maintenance of the Water Works Building and water availability were the two major issues this year. In December, approximately \$36,000 was spent on repairs to the Water Works Building such as new windows and structural repairs to the water tank. In regards to water availability, the tie-in of the Durell Woods loop from Grant Road to the water tank has helped since the wells can now be pumped at the same time. The Town of Newmarket still, at this time, needs other sources of water. The Water Board currently has 700 units on their availability waiting list and the number will probably grow. The only answer to this problem of water source is the Lamprey River.

The Board of Water Commissioners has hired the Engineering firm of Dufresne-Henry from Manchester, New Hampshire to investigate costs and feasibility of developing a new water treatment facility on another site. Dufresne-Henry has agreed to be present at the Town Meeting in March as well as any other meetings in order to provide information to the public and answer any questions that you, the taxpayer, may have.

The future will quickly become the present. Please attend the Town Meeting and other meetings and help the Board of Water Commissioners find the best solution to the Town of Newmarket's need for water.

Respectfully submitted,

Kathy Paquette, *Clerk*

Board of Commissioners:

Gary House, *Chairman*

Leo Filion

Richmond Walker

Robert Daigle

Eldon Bender

Donna Reed

Richard Alperin

Robert Gazda

ANNUAL REPORT OF WATER COMMISSIONERS

(Continued)

STATISTICS 1987

Gallons of Water Pumped

Treatment Plant	55,310,000
Bennett Well	43,712,000
Sewall Well	62,496,100
TOTAL	161,518,100

Average Hours of Operation @ 24 Hr. Day

Treatment Plant	4.59 hrs. @ 550 GPM
Bennett Well	7.68 hrs. @ 260 GPM
Sewall Well	10.38 hrs. @ 275 GPM

Number of Feet of New Water Main Put in Service

Builder	Subdivision	Feet
Cheney Company	Sewall Farms	1000'-10"
Cheney Company	Durell Woods	200'-10"
		2120'- 8"
VMJ Enterprises	Stanorm Drive	500'- 3"
Leo Filion	Sandy Lane	600'- 8"
Cheney Company	Bay Road	900'-10"

New Hydrants

New Construction	9
Replacement	6

Meters

New Construction	30
Replacement	20

WATER DEPARTMENT EXPENSES

Carrie Plodzik	\$ 600.00
CGC	455.00
Yankee Business Form	343.11
R.H. Fillion	245.90
N.E. Telephone	2,627.08
P.S.N.H.	33,248.40
Robbins Auto Parts	156.36
Digital Equip. Corp.	1,035.00
Treas. State of N.H.	80.00
E.J. Prescott Inc.	1,446.89
Postmaster	602.84
Portsmouth Water	560.00
C.A. Turner Co. Inc.	1,302.14
N.E. Chemical Co.	5,365.91
Geo. A. Caldwell Co.	257.18
Public Works Sup. Co.	3,068.66
N.H. Water Works Asso.	30.00
Town of Newmarket	88,421.50
Ti-Sales Inc.	55.69
Exeter Banking Co.	15,405.49
Rowell & Watson	1,359.80
Leon Girouard	100.00
Petty Cash	50.00
Viking Office Products Inc.	126.11
Rockingham Newspaper	78.00
N.E. Water Works Asso.	375.00
Chemserve Inc.	17.50
Amer. Water Works Asso.	80.50
Alco Engineering Inc.	1,002.40
Edwin I. Kimball	4,062.45
N.H.W.S. & P.C.C.	30.00
Fosters Democrat	159.50
KB&M Excavations Inc.	8,045.45
The Office Manager	92.74
Portsmouth Herald	127.20
Hach Company	48.91
Ocean & Forest Prod.	92.84
Ralph Pill Electric	663.18
Trustee of Trust Fund	13,000.00
Town of Durham, N.H.	96.66
Ralph Pill Elect Sup.	209.94

Indianhead Bank	3,422.50
Rila Precast Concrete	2,767.24
Water Serv. Cons. Inc.	347.50
Rosa Construction	150.00
The Foxboro Co.	55.28
Bens Foto Shop	11.40
G. & Underwood Eng.	560.00
Eastern Propane Gas	34.19
Sullivan Tire Co.	360.35
Amherst Equipment Co.	10.25
Edward H. Quimby Co.	375.63
Sabar Tech.	109.13
U.S. Postal Service	242.40
The Reliable Corp.	58.04
Global Computer Sup.	18.19
King Chevrolet	6.95
Everett Costa	2.50
Union Leader Corp.	260.64
N.E. Barricade	58.15
Wayne Thompson	45.37
Pennwalt	526.81
Northeast Office Eqp.	64.00
Hornet Foundation	30.00
K Mart	122.01
J.M. & Sons Millwork	253.89
Brentwood Machine	114.97
Grossmans	874.72
Kar Products	28.02
FW. Webb Company	6.25
Pipe Line Testing	200.00
Keystone Battery N.H.	47.41
Edward Camire	27.50
Dowseal	10.00
Exeter Rental Co.	103.50
Otto Electric	1,200.00
Taylor Chemicals Inc.	40.47
Knowles Industrial	34,804.20
Adjustments	7,756.96
WATER DEPARTMENT	<u>224,718.63</u>

REPORT OF THE NEWMARKET SEWER COMMISSIONERS

The Newmarket Sewer Commissioners' efforts during 1987 were directed primarily at the completion of the 2.9 million dollar federally funded sewer project previously passed by the voters. Phase 1, the replacement of interceptors throughout the town, was completed during 1986. Phase 2, the Secondary Treatment Facility, was completed on schedule in the summer of 1987. The Secondary Facility is now in full operation.

The funding for the above project was a combination of Federal, State, and Local funds combined with a bond issue. As a result, the project has not increased rates for the sewer usage of the Town.

Sewer facility improvements and a new sewer line for South Main Street that had been designed in 1986 were completed during 1987.

The repair of the Exeter Street line also designed during 1986 was rehabilitated during 1987.

The 1988 focus for the Sewer Commissioners will be an engineering study of the entire Newmarket sewer system. This will be commissioned in order to review the impact of past and present growth and to be able to prepare adequately for the future growth of the Town in coordination with the Master Plan being developed by the Planning Board.

Meetings of the Sewer Commissioners are held on the first Monday of each month (except during the month of July) at 7:30 p.m. at the Wastewater Treatment Facility.

Respectfully submitted,

Nick Zuk, *Chairman*

Walter Schultz

John Ward

Newmarket Board of Sewer Commissioners

SEWER DEPARTMENT EXPENSES

S. Kathios	\$ 618.32
Yankee Business Form	343.12
R.H. Filion	347.15
N.E. Telephone	2,493.57
P.S.N.H.	26,123.92
Postmaster	559.42
Rowell & Watson Co.	7,536.04
Town of Newmarket	99,850.35
Robbins Auto Parts	1,006.34
Edwin I. Kimball	1,297.46
N.E. Chemical Co.	5,028.12
Sanel Auto Parts	66.15
Edward H. Quimby Co.	375.62
N.E. Barricade	23.40
Rite Way Travel	130.00
N.H.W.P.C.A.	30.00
Ocean & Forest Prod.	391.57
AT & T 800 Directory	6.75
Sabar Tech.	109.12
NEWPCA	43.00
G. & Underwood	33,370.65
Adkin Plum. & Heat.	36.60
Hinds & Coon Co.	426.52
Ken Smith Tractor	31.06
VWR Scientific	2,591.79
Ralston-Flagg, Inc.	11.22
N.H. Welding Supply	11.24
Carri, Plodzic, and Sanderson	750.00
Fred A. Farrar Inc.	2,189.15
Bens Foto Shop	72.95
George Laney	2,061.52
Hussey Septic Service	250.00
Fisher Scientific	900.00
The Office Manager	93.99
Boston Marriott	85.00
N.H.W.S.P.C.C.	52.00
Water Pollution Con Federation	91.00
Rockingham Electric Supply Co. Inc.	275.10
J.F. McDermott Co.	743.96
State Chem. Manuf. Co.	300.38

Tri-State Packing Su.	1,128.69
W.W. Grainger Inc.	441.18
Maine Lubrication SC	202.20
Trustee of Trust Fund.	50,000.00
Rockingham Feed and Supply	117.20
AT & T CS&S	20.25
Beaulieu's & Wife	16.00
W.P.C.F.	408.00
Viking Office Produc.	4.96
The Connecticut National Bank	102,846.92
KB&M Excavating Inc.	1,462.86
Eastern propane Gas	1,279.37
Ralph Pill	61.00
Digital	931.50
AEC	10.25
Rila	92.00
Servicenter	435.60
Fischer & Porter Co.	900.00
Richardson Elect. Co.	1,828.94
J.J. Jackman Co.	160.00
Masi Plumbing Heat	86.17
HTA Services Corp.	1,680.00
Reliable	3.83
Mitchell Instrument	292.00
Marston's Auto	200.00
State of N.H. DMV	5.00
Global Computer Sup.	18.19
King Chevrolet	150.75
Pipeline Services	10,570.80
Union Leader Corp.	320.87
Foster's Daily Democ.	135.20
U.S. Stamped Env. Agy.	121.50
Tri-Town Publishing	123.20
CGC	185.00
Sealpro Inc.	69.12
Lamb Locksmith Co.	132.50
A.H. Harris & Sons	100.60
Themeceast, Inc.	301.46
Pro Pump & Machine Inc.	500.00
Newmarket Water Dept.	50.00
Alltex.	59.85
AT & T Consumer Pro.	13.70

John Currie	141.64
Grifco Inc.	110,899.17
WM Holt Radio Shack	138.02
Ronald Bloom	29.70
Raven Mfd. Prods. Inc.	75.00
Lawson Products Inc.	132.60
Edgerly Roofing	212.00
Dowseal	15.00
Adjustments	174,406.81
SEWER DEPARTMENT	<u>654,240.15</u>

LIBRARIAN'S REPORT

Circulation from January 1, 1987
to December 31, 1987

Adult fiction	4,712
Adult non-fiction	2,434
Paperback exchange	1,569
Juvenile fiction	6,534
Juvenile non-fiction	1,553
Periodicals	1,019
Recordings	97
TOTAL	17,918

Number of Books Purchased

Adult	702
Juvenile	301

New Library Cards

Adult	271
Juvenile	87

Respectfully submitted,
Sharon Kidney, *Librarian*

**NEWMARKET PUBLIC LIBRARY
STATEMENT OF RECEIPTS, EXPENDITURES
AND PROOF OF BALANCE**

For Fiscal Year Ended December 31, 1987

Indian Head Bank & Trust Savings Acct.

Balance Dec. 31, 1986	3034.86
Interest 1/1/87 - 12/31/87	<u>163.57</u>
Balance Dec. 31, 1987	3198.43

Indian Head Bank Checking Acct.

Balance Dec. 31, 1986	4096.18
Receipts during 1987:	
Town of Newmarket	43,477.00
Copier Revenue	510.98
Exeter/Newmarket Day Care	
Sale of old copier	200.00
Book Fines	147.25
Tower Room Rent	10.00
Non-Resident Cards	30.00
N.H. State Library Grant	107.29
Miscellaneous	4.29
Reimbursements:	
Book Purchases (Patrons)	470.87
Book Binding (")	31.85
	<u>44,989.53</u>
Total Receipts	<u><u>49,085.71</u></u>

Expenditures:

#400 Librarian: Sharon Kidney	10,130.38	
Assistant: Patricia Haendler	3,228.00	
Aides: Margaret Nash	1,614.20	
Doris Mullen	414.20	
Subs: Roger Donovan	48.40	
Jean Young	17.60	
Florence Pasquill	17.60	
Doris Mullen	117.20	
Margaret Nash	497.60	
Janitor: Roger Donovan	1,704.50	
#422 Social Security (F.I.C.A.)	1,272.64	19,062.32

Operational:

#430 Telephone	626.49	
#432 Fuel	1,976.51	
#440 Copier Expense (inc. 675.00 maint. agrmt. on old copier)	1,198.01	
#447 Convention, Meetings	196.00	
#453 Supplies	845.28	
#458 Books, Periodicals	*10,168.42	
#464 Electricity	779.65	
#471 Repairs:		
Wm. Allen	5,000.00	
Lamb Locksmith	110.85	
Seavey hardware	50.00	
Exeter Glass	28.85	
Guy Marshall	1,020.00	
E.I. Kimball	189.21	
#478 Insurance	1,300.00	
#481 Programs	281.43	
#484 Maintenance	166.88	23,936.98
#519 Equipment	2390.64	<u>2390.64</u>
Total Expenditures		45,389.94

Total Income	49,085.71	
Less Expenses	45,389.94	
Bal. in Indian Hd. Checking		
Dec. 31, 1987		<u>3,695.77</u>
		<u><u>49,085.71</u></u>

Proof of Balance:

Bal. per statement dated 12/31/87	9,939.84	
Less Checks outstanding:		
2312, 2314, 2318-40, 2344	6,344.07	<u><u>3,695.77</u></u>

*Book fines, Purchases, Out of town card holders fees are used to offset the book budget.

Respectfully submitted,

Lola Sewall Tourigny, *Treasurer*

NEWMARKET PUBLIC LIBRARY

REPORT OF THE BOARD OF TRUSTEES 1987

Use of the Newmarket Public Library has continued to grow during 1987, when circulation increased 25% over 1986. Circulation has increased 70% since 1983. The Library now owns a VCR, and is building a collection of educational videocassettes. Tutorials on English as a second language were held here, and will continue this in 1988. Programming during 1987 included four children's story hours, a puppet show and a summer reading program. We are fortunate to have the same staff serving the Library:

Librarian	Sharon Kidney
Assistant Librarian	Pat Haendler
Aides	Margaret Nash and Doris Mullen
Custodian	Roger Donovan

There are those who have worked in other ways for the Library. Thanks to Mary Persson, the Harmon Foundation has again awarded money for use in the children's area (children's programming and the VCR collection are the most recent beneficiaries). The Friends of the Library have purchased additional books and materials. Individuals who have given their time include Florence Pasquill, Barbara Webber and David Pelletier.

In response to public demand, nine more "open" hours were added in September. The new hours are:

Mon., Weds.	2 - 8 p.m.
Tues., Thurs., Fri.	9 a.m. - 5 p.m.
Sat.	9 a.m. - 1 p.m.

The Trustees plan to add more Saturday hours in the future. Another goal is to purchase a computer to take full advantage of state information resources, to expedite overdue book tracking, and to better process and keep track of the Library collection.

Exterior brickwork repair—an ongoing project for the last several years—was continued in 1987. However, continued problems of leakage and the inspection by several contractors indicate that there are some major repairs necessary on the roof. The Library also needs a fire/smoke detection system. That is painfully obvious to us now.

Due to increased use, the Library needs additional space: 1) the stack room for the main collection is filled nearly to capacity; 2) the reference/periodicals area is too small and should be in a quieter location; 3) as "open" hours increase, the Children's Room cannot continue

to double as a meeting room. The Trustees hope to retain an architect during 1988 to help develop an appropriate plan and budget for consideration by the town.

Respectfully submitted,

Kristin Carmichael

Board of Trustees

Newmarket Public Library

COMMON TRUST FUND OF THE TRUSTEES OF TRUST FUNDS OF THE TOWN OF NEWMARKET FOR 1987

PRINCIPAL											INCOME		ENDING	
TRUST NAME	PURPOSE	BALANCE	NEW FUNDS GAIN/(LOSS)	BALANCE	BEGINNING BALANCE	ENDING BALANCE	PAID OUT	EXPENSE	BALANCE	ENDING BALANCE				
Brisson	Scholarship	7,142.16	843.18	7,985.34	482.75	742.29	(650.00)	(53.23)	521.81					
Woman's Club	Scholarship	1,943.86	229.49	2,173.35	466.72	234.67	(100.00)	(16.83)	584.56					
Beatrice Walker	Scholarship	2,469.66	291.56	2,761.22	154.46	255.46	(200.00)	(18.32)	191.60					
Brown Fund	Scholarship	2,049.85	242.00	2,291.85	165.24	215.64	(160.00)	(15.46)	205.42					
Riverside Cemetery	Capital Imp.	5,614.66	662.85	6,277.51	3,439.64	881.44		(63.21)	4,257.87					
Per Care graves Riverside Cemetery		21,257.54	2,509.60	23,767.14	13,054.48	3,340.28	(4,276.85)	(239.94)	11,878.37					
Per Care lots Riverside Cemetery		118,553.28	13,996.01	132,549.29	94,093.27	20,701.20	(28,599.33)	(1,484.54)	84,710.60					
Per Care graves Calvary Cemetery		1,445.97	170.71	1,616.68	141.66	154.56	(130.85)	(11.08)	154.29					
Per Care lots Calvary Cemetery		36,294.63	4,284.83	40,579.46	3,248.23	3,849.51	(3,259.04)	(276.06)	3,562.64					
Flower fund - Riverside Cemetery		10,825.08	1,277.97	12,103.05	5,149.07	1,555.09	(939.00)	(111.52)	5,653.64					
Flower Fund - Calvary Cemetery		4,375.53	516.56	4,892.09	1,558.17	577.65	(335.00)	(41.42)	1,759.40					
Private graveyards Cemetery		12,163.42	1,435.97	13,599.39	6,015.89	1,769.76	(375.00)	(126.91)	7,283.74					
Stone Fund Cemetery		1,155.74	136.44	1,292.18	2,092.29	316.20		(22.68)	2,385.81					
McAllen Foundation Scholarship		16,151.50	1,906.79	18,058.29	857.39	1,655.80	(591.85)	(118.75)	1,802.59					
TOTALS		241,442.88	0.00	28,503.96	269,946.84	130,919.26	36,249.55	(39,616.92)	(2,599.55)	124,952.34				
NEW FUNDS RECEIVED IN 1987 - ADDED TO COMMON FUND 1/1/88														
Gardner Clough	Riverside Graves	0.00	300.00	300.00	0.00	3.80			3.80					
Gardner Clough	Riverside Cap Imp	0.00	100.00	100.00	0.00	1.27			0.00					
Brown Fund	Scholarship	0.00	500.00	500.00	0.00	2.11			2.11					
David Blair	Riverside Graves	0.00	300.00	300.00	0.00	8.97			8.97					
McAllen Fund	Scholarship	0.00	641.22	641.22	0.00	19.15			19.15					
Elmer Thompson	Riverside Lots	0.00	400.00	400.00	0.00	11.94			11.94					
Lee Szelliga	Scholarship	0.00	2,500.00	2,500.00	0.00	64.72			64.72					
J. Woinar	Riverside Flower	0.00	200.00	350.00	0.00	15.93			15.93					
J. Woinar	Calvary Flowers	0.00	400.00	350.00	0.00	15.93			15.93					
Forrest Kilian	Riverside Lots	0.00	400.00	400.00	0.00	11.43			11.43					
H. Jonavan	Riverside Lots	0.00	800.00	800.00	0.00	22.86			22.86					
Saran Bennett	Riverside Lots	0.00	400.00	400.00	0.00	11.43			11.43					
John Stevens	Riverside Lots	0.00	400.00	400.00	0.00	11.43			11.43					
Earl v Lester	Riverside graves	0.00	200.00	200.00	0.00	5.71			5.71					
Charles K. Aducci Lang	Riverside graves	0.00	350.00	350.00	0.00	10.01			10.01					
John A. Mitchell	Riverside Graves	0.00	800.00	800.00	0.00	23.63			23.63					
GRAND TOTALS		241,442.88	8,651.22	28,503.96	278,726.06	130,919.26	36,489.87	(705,107.57)	(2,599.76)	125,126.67				

CAPITAL RESERVE FUNDS FOR THE TOWN OF NEWMARKET, NH FOR YEAR ENDED DECEMBER 31, 1987

PURPOSE	***** PRINCIPAL *****				***** INCOME *****				***** INCOME AND *****			
	01/01/87	12/31/87	PAID OUT	BALANCE	01/01/87	12/31/87	PAID OUT	EXPENSE	12/31/87	PRINCIPAL	TOTAL	
	BALANCE	BALANCE			BALANCE	BALANCE			BALANCE			
A. OLD FUNDS												
School District	54,500.00	54,500.00		62,990.29		7,169.93			70,160.22	124,660.22		
Fire Dept	5,999.16	5,999.16		25,602.96		1,928.54			27,531.50	33,530.66		
Public Works	5,928.67		(5,928.67)	0.00	13,502.00	1,371.36	(14,871.33)		2.03	2.03		
Water Works 1	29,088.34	29,088.34		3,978.55		2,017.93			5,996.48	35,084.82		
Ambulance	6,099.17			2,803.59		543.30			3,346.89	9,446.06		
Sewer	94,199.17	94,199.17		23,197.44		7,164.22			30,361.66	124,560.83		
Police department	16,999.17		(10,000.00)	6,999.17	4,069.49	1,285.73			5,355.22	12,354.39		
Water 2	10,000.00			10,000.00	1,531.84	703.74			2,235.58	12,235.58		
Library	6,000.00			6,000.00	336.52	386.69			723.21	6,723.21		
Safety Building	50,000.00			50,000.00	35,562.01	5,221.89			40,783.50	90,783.50		
Sub-totals	278,813.68	0.00	(15,928.67)	262,885.01	173,574.69	27,792.93	(14,871.33)	0.00	186,496.29	449,381.30		

B. NEW FUNDS - Added to capital reserves common fund 1/1/86

Police	0.00	5,000.00		5,000.00	0.00				0.00	5,000.00		
Library	0.00	2,500.00		2,500.00	0.00				0.00	2,500.00		
Safety Building	0.00	10,000.00		10,000.00	0.00				0.00	10,000.00		
School Department	0.00	12,000.00		12,000.00	0.00	306.69			306.69			
Public Works	0.00	10,000.00		10,000.00	0.00				0.00	10,000.00		
Fire Dept	0.00	6,000.00		6,000.00	0.00				0.00	6,000.00		
Ambulance	0.00	6,000.00		6,000.00	0.00				0.00	6,000.00		
Sub-totals	0.00	51,500.00	0.00	51,500.00	0.00	306.69	0.00	0.00	306.69	39,500.00		
GRAND TOTALS	278,813.68	51,500.00	(15,928.67)	314,385.01	173,574.69	28,099.62	(14,871.33)	0.00	186,802.98	488,881.30		

REPORT OF THE POLICE DEPARTMENT

The year's total police activities speaks for itself about the fast growth of the community. The seriousness of these incidents are also increasing likewise. The elements of danger is no longer an occasional possibility to the police officer but a frequent reality. Drug arrests, family disputes, assaults, etc., all lend their dangers to the police officer that responds to them. Only through complete community backing can an officer feel confident in his job. It gives him a sense of encouragement and worth.

Regardless of how aggressive in enforcing the law a police department may be, in the end, it is the community as a whole that sets the standards of what kind of a community it is. If the citizens stand by and allow drug dealers to ply their trade without notifying their police, watch property being vandalized, saying nothing, then it will not be the kind of a town that any of us would care to call home. Even though there are nine full time police officers in Newmarket, it is not often that there are more than one or two on duty at a given time. So maybe we can be forgiven if we don't happen to catch the vandal spray painting signs, or the reckless driver speeding down the road. Taking into consideration one or two officers monitoring the actions of seven or eight thousand people, one can plainly understand why we need the help and cooperation of the Townspeople.

Again, let me stress the importance of numbering your residence with numbers plainly visible from the roadway. This can be extremely important in the case of fire or any other emergency. It is no understatement that it could literally mean a matter of life or death.

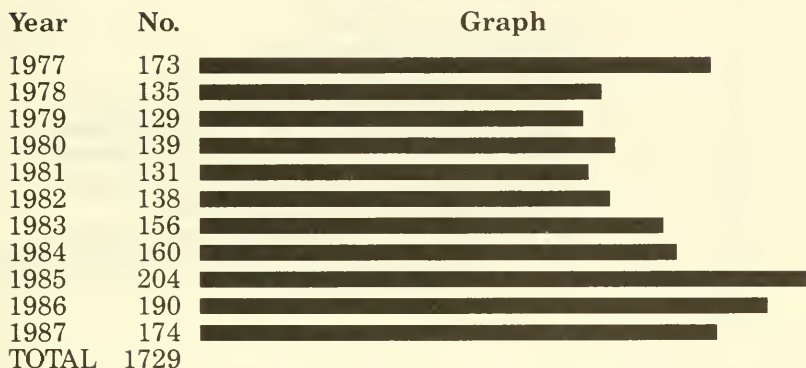
If you don't know your residence number, it may be obtained by calling the Town Offices for that information.

Sincerely,

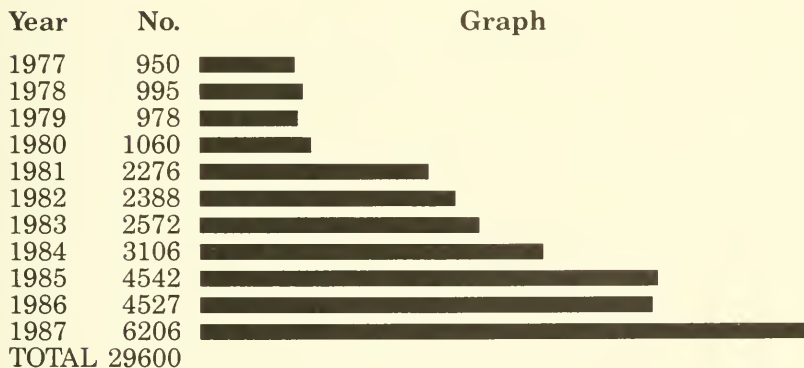
Paul T. Gahan
Chief of Police

NEWMARKET POLICE DEPARTMENT

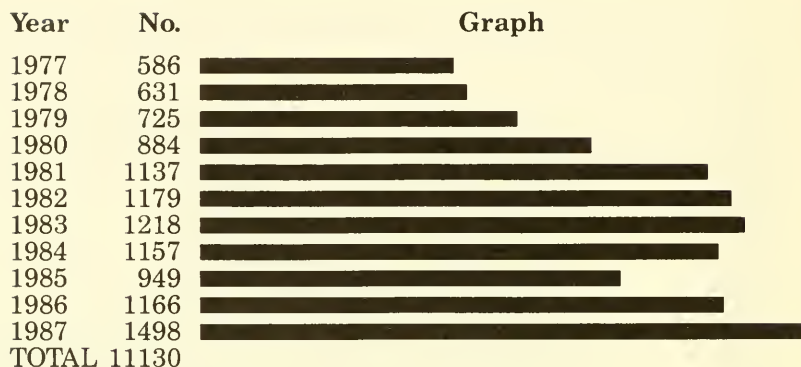
Reported M/V Accidents 1977 thru 1987



Citizen Complaints – Action Taken And Requests for Services 1977 thru 1987



Court Cases by the Year 1977 thru 1987



REPORT OF THE NEWMARKET FIRE DEPARTMENT FOR 1987

Once again, the Newmarket Fire Department had a very active year. Although the number of actual incident responses handled by the department dropped ever so slightly from the 1986 level, all other areas of responsibility experienced a dramatic increase.

The fire alarm superintendent continued his routine programmed testing and maintenance of all municipal fire alarm boxes within the Town, with each street box being tested every 60 days. Several of the older street boxes were replaced with newly reconditioned boxes. Street box 55, at the pumping station on Packers Falls Road was added to the system. Additionally, 7 new master boxes were installed at various private properties through town during 1987.

During the past year upgrading and expansion of municipal fire alarm wire took place as all remaining open wire on North Main Street was removed. The open wire from the High School to Box 49 was replaced with new coated cable and extended to the new Elementary School. The municipal circuit was extended up Hersey Lane and along Route 108 to the Rockingham Country Club, thereby giving us coverage along the entire length of Route 108.

The fire prevention officer, appointed by the Board of Selectmen in February 1987, conducted a wide variety of fire prevention activities ranging from blueprint reviews for all types of construction and renovations, to site inspections for code compliance and/or occupancy permits to public education talks to the answering of general fire safety questions posed by local residents. Such varied groups as a Parks and Recreation babysitting class, a kindergarten class, and all 9th through 12th grade science students at Newmarket High School received lectures on basic fire safety, fire department operations, and proper use of portable fire extinguishers. More than 60 inspections of residential, mercantile and business occupancies in town were conducted to insure compliance with applicable life safety and fire codes.

Additionally, other officers of the Fire Department continued to perform oil burner inspections for all new oil burners installed in Town, and woodstove installation and chimney inspections for any resident requesting the service.

Regular department monthly training continued on the 1st and 3rd Wednesdays of each month. Topics covered included driver training of the apparatus, pump operations, vehicle extraction techniques, fire alarm operations, and building familiarization with several of

the new occupancies in town.

No report for 1987 would be complete without expressing the Fire Department's thanks to the various local social clubs, organizations, and businesses who generously supported our many projects throughout the year. A special thanks to Lamprey Aerie 1934 of the Fraternal Order of Eagles for their donation of many thousands of dollars worth of specialized rescue air bag equipment and accessories, to be used in conjunction with the "Jaws of Life" type air powered extraction kit purchased by the Fire Department as a result of the 1987 Town Meeting, and for the purchase of much needed portable radios and pagers for the Fire Department.

As we move forward into 1988, you, the residents of Newmarket can be of assistance to us, the volunteers of the Newmarket Fire Department, by doing two things:

1. Properly number your home, and/or mailbox with numbers that can be easily identified from the street.
2. Practice proper fire safety techniques.

Board of Engineers

Newmarket Fire Department

Wilfred "Tidoe" Beaulieu, *Chief*

Richard J. Butler, *Assistant Chief*

Robert J. Pratt, *Deputy Chief*

NEWMARKET FIRE DEPARTMENT

RESPONSE STATISTICS

JANUARY 1, 1987-DEC. 31, 1987

1987 NEWMARKET FIRE DEPARTMENT

ALARM STATISTICS

Type of Alarm	Number of Calls
Arcing wires	10
Brush fires	7
Chimney fires	11
Equipment short circuit	4
False alarm—accidental cause	15
False alarm—children playing	6
False alarm—due to cooking smoke	12
False alarm—equipment malfunction	13
False alarm—malicious	9
False alarm—unknown cause	12
Gasoline spill/washdown	3
Leaking fuel oil tanks	2
LPG problems	3
Misc. fire calls	3
Mutual aid call—to fire scene	6
Mutual aid call—station coverage	6
Odor investigation	2
Oil burner problem	10
Overheated motor	2
Smoke investigation	6
Stove/oven fires	2
Structure fire	4
Trash fires	3
Vehicle accident	6
Vehicle fires	10
TOTAL FIRE DEPARTMENT RESPONSES	167

REPORT OF THE NEWMARKET HOUSING AUTHORITY

As Newmarket continues to grow, the Newmarket Housing Authority's purpose becomes more important. The Authority strives to provide and insure clean, safe, and sound housing for deserving and eligible families and elderly.

At any one time of the year, eighty-five (85) families are being assisted in Newmarket. Great Hill Terrace has fifty (50) units of public housing and the Section 8 existing program provides subsidy to thirty-five (35) families living in privately owned units throughout the community.

The Authority realizes the need for additional housing assistance in Newmarket, especially elderly housing. The Authority plans to pursue further development of Great Hill Terrace as federal funds become available. Eligible and interested persons are encouraged to apply as soon as possible, as a waiting list does exist. Newmarket residents do receive a preference.

In 1987, the Authority contributed \$7,993.97 to the Town as Payment In Lieu Of Taxes (PILOT). This payment offsets the Authority's tax-exempt status. The Authority also pays its full share of the water and sewer users fee.

Great Hill Terrace completed a \$225,000 plumbing renovation in 1987, has received a \$550,000 modernization grant for 1988, and foresees landing an additional \$500,000 grant for 1989.

Gross income guidelines for eligibility into the respective program are:

FAMILY SIZE	PUBLIC HOUSING	SECTION 8
1	\$18,750	\$11,750
2	21,450	13,400
3	24,100	15,050
4	26,800	16,750
5	28,500	18,100
6	30,150	19,450

Ernest A. Clark, II, Executive Director of the Authority, is assisted by Maintenance Mechanic Rick LaBranche, and the Coordinating Staff of Greta Price and Mimi Rubin.

Office hours are daily 9:00 AM to 4:00 PM (December through

March), and 9:30 AM to 4:30 PM (April through November). Anyone interested in housing information may call 659-5444.

Respectfully submitted,

Robert Carroll, *Chairperson*

Nancy Sosnowski, *Vice-Chairperson*

Frank Schanda, *Commissioner*

Walter Schultz, *Commissioner*

Mario Zocchi, *Commissioner*

1987 BUILDING INSPECTOR REPORT

Construction	Cost	No. of Permits
Single Family	\$ 7,063,671.00	99
Condominiums	9,650,000.00	30
No. units:		
186 Residential		
15 Commercial		
Apartment Buildings	230,000.00	1
No. units 26		
Mobile Homes	158,615.00	5
Residential Alterations	457,967.00	71
Commercial Alterations	203,200.00	15
Commercial—New	115,000.00	4
Alter 1 family to 2	74,600.00	1
Garages & Barns	215,691.00	19
Storage Building	50,000.00	1
Inground Pools	25,600.00	2
Renewals	2,000.00	3
Demolitions	1,000.00	2
TOTALS	<u>\$18,247,344.00</u>	<u>253</u>
Revenue from Permits	<u>\$ 17,755.10</u>	

Albion I. Dole III

REPORT OF THE CONSERVATION COMMISSION FOR 1987

Significant progress has been achieved by the Conservation Commission during the past year in many areas, most notably the areas of natural resource protection and identification of potential land acquisitions for open space and conservation use areas.

The first order of business identified by the Conservation and Recreation Commissions in the future management and protection of the town's natural resources was to solicit public input of various conservation issues with a questionnaire mailed to the registered taxpayers in town. In early February, 2100 questionnaires were mailed and 215 responses were received. The survey results were very positive in support of protecting and preserving open spaces in town. Property bordering Great Bay, the Lamprey River and Follets Brook has been recognized as lands needing additional protection. An analysis of the Conservation/Recreation Survey results has been included at the end of this report.

In conjunction with the questionnaire, a public meeting focusing on the various options available to landowners for maintaining their land as open space was held in February and attended by over eighty landowners and concerned individuals. Participants were educated in various land protection techniques: conservation easements, sale of development rights and donations of land.

At the town meeting in early march, the Conservation Commission introduced a warrant article that requested the townspeople appropriate \$50,000 in a non lapsing account for the acquisition of conservation lands. A number of individuals spoke in support of the warrant article, which was overwhelmingly approved. Although the appropriation wasn't expended this year, a number of potential environmentally sensitive properties have been identified for acquisition. With matching funding programs, when a critical property becomes available, land acquisition procedures will be initiated. The commission has contacted various funding sources, including Trust for N.H. Lands, Land & Water Conservation Fund and the Great Bay National Estuarine Research Reserve Program.

Two interdepartmental meetings were conducted during the year to discuss the findings of the survey and provide advice and guidance on many issues. Representatives from the Board of Selectmen, Planning Board, Zoning Board of Adjustment, Recreation Commission and the Conservation Commission attended the meetings.

The Commission was also represented at the University of New

Hampshire, Durham, Lee, Madbury and Newmarket Natural Areas Ad Hoc Committee. The committee was organized to identify potential flora & fauna corridors within these towns. In addition, guidelines are being developed for contacting landowners and making them aware of programs available for protecting their land and maintaining it as open space.

A few major accomplishments of the commission during the past year was the sponsoring of three Newmarket children to a week long session at the N.H. Fish & Game Department's Barry Conservation Camp in Berlin, N.H. Letters received from the three participants related a very enjoyable experience.

In April, the Commission sponsored a Waterfowl Habitat Management Workshop, which included the construction of twenty artificial nesting boxes for Wood Ducks. The boxes will be placed on suitable marshes and beaver flowages when ice conditions permit this winter.

The Commission has been successful in working with local developers, who have taken the initiative to protect the town's natural resources and open space through deed restrictions, protective covenants and clustering developments.

During the past year the Commission conducted nine site reviews for dredge & Fill permits and sub-division projects, two site inspections of building permit requests that might impact the shoreline conservation zone and two reviews of plans for future sub-divisions.

The Commission is actively seeking additional members interested in conserving the town's natural resources. The commission would like to thank the various town agencies and residents for their continued support.

Respectfully submitted,

Chris J. Schoppmeyer, *Secretary/Treasurer*

Commissioners

Herbert Richmond, *Chairman*

Ronald Grant, *Vice Chairman*

Chris Schoppmeyer, *Secretary/Treasurer*

Daniel Fortier

Terri Schoppmeyer

Luke Weigle

CONSERVATION/RECREATION SURVEY RESULTS

In February a survey was conducted by the Recreation Department and the Conservation Commission concerning the protection of Newmarket's OPEN SPACE AREAS. The main areas addressed were what should be preserved for open areas, what the needs of the town concerning open space and recreational areas, and ways to promote land control and prioritize ways to do this.

The following is the general information gathered from these surveys.

Of the approximately 2,000 people surveyed, 215 people responded and returned the questionnaire. The number of residents responding were 155, the number of visitors-2, the number of non-residents-7, and the number of landowners-76. (categories overlapped).

The type of land owned by the respondents are as follows: Forest-40, Fields-26, River-19; Wetland-13, Farm-8, Tidal-6, and other which included condos-49.

Questions concerning LAND AVAILABILITY FOR RECREATIONAL USES

Would you consider making your land available for recreational use?

170 people responded.

YES: 40 NO: 117 N/A: 13

Would you consider selling your land in the future?

156 people answered.

YES: 59 NO: 110 UNSURE: 28 N/A: 7

Questions concerning RECREATION NEEDS FOR THE TOWN OF NEWMARKET

Are you currently satisfied with the open space and/or the recreational activities of Newmarket?

134 people responded.

YES: 59 NO: 69 UNSURE: 6

COMMENTS: (included)

- Must protect what we have
- Need hiking and skiing trails
- Would like to see more direction towards Master Planning
- Not familiar with
- At present don't use any of these

What are the Recreation Needs of the town of Newmarket?

The top priorities are as follows:

- Swimming
- Teen Programs
- Ice Skating
- Open Space/Cross Country Skiing (tie)
- Trails/Snowmobiling (tie)
- Boating/Adult Programs (tie)

Questions concerning PRESERVATION OF HISTORICAL, SCENIC OR NATURAL FEATURES

What should be preserved?

The results were:

Great Bay, shore frontage	138
Large Tracts of Land	104
Town Buildings	98
Old Cemeteries	71
Trails	33
Other	8

There were many comments to this question. Comments for Great Bay:

- All river and Bay frontage
- Preserve shoreline trees
- Preserved through fair but strict zoning
- All shore frontage along the Lamprey and Great Bay
- Marshlands
- A tremendous resource must be preserved and saved from those who do not realize its true value

Comments for Large Tracts of Land:

- For wildlife/recreational enjoyment
- preserved
- All available

Forest, Old farms – Beaudet and Bennett

Comments for Town Buildings:

- Main Street
- Town Hall
- St. Mary's School
- Old Mills – Library
- Old Stone Church
- Those buildings singled out by having historical value

Comments for Old Cemeteries:

- Specific attention to the smaller and older roadside graves
- small family plots on roadside
- All that exist

Comments for Trails:

- Designated for snowmobiling and hiking
- Access to Great Bay on foot
- Specifically bicycles on major roadways – 108
- Could be incorporated into development plans

How should this preservation be done?

Comments included:

- No more development Great Bay area and limit condo/apartment development
- Buying developmental rights
- Strong zoning – controlled development
- Careful, unbiased planning with restrictions on major developers
- Limit building permits per year
- Volunteer groups to clean up areas
- Planning Board with Conservation Commission and zoning
- Newmarket needs a viable, up-to-date zoning law to save whatever is left of underdeveloped lands

Questions concerning CONTROLS AND PRESERVATION METHODS FOR OPEN SPACES AREAS

What forms of community Land Controls do you favor?

Town Zoning	146
Regional Planning	137
Scenic Easements	126
Billboard Control	121
Subdivision Regulations	120
Current Taxation	88
Private Landowners	26

Comments included:

- Master Plan–Town zoning
- Sign ordinances (most towns have)
- Encourage people to will and/or donate land for park use
- All good programs–We can not pay more taxes–can others???

What are the priorities for preservation and recreation categories?

The top priorities are as follows:

Anti-Pollution
Natural Area Preservation
Wetland Protection
Native Wildlife Protection
Watershed Protection

Comments include:

- Less development
- Limit Growth
- Restrict condo building
- quality and quantity of water will be of utmost importance in future
- Although all items are important, the primary item is the protection and preservation of our water and air quality
- It is difficult to separate the above into categories of “more” or “less” importance—all important to me!
- Preserve large tracts of undisturbed parcels of wetlands which provide and support a diversified environment for a variety of species.
- Anti-Pollution act against Seabrook Nuclear Plant so that our environment will remain nice.
- People who own land should be allowed to do what they want with you
- Conservation Education is very important!
- We need preservation of sanctuaries for walking—*Stop Construction*
- Newmarket is too late to follow through with most of the conservation listed below.
- Once the bay, marshes, bogs, clean water and wildlife are gone, they are gone for all time. Open space is an endangered species.
- Marshes are our first line in the food chain

The survey results were very positive for the support of protection and preservation of OPEN SPACE AREAS in Newmarket. We hope to use some of the suggestions and the results to implement programs and plans to help preserve the OPEN SPACES in NEWMARKET.

We thank all those people who participated in the survey.

REPORT OF THE NEWMARKET AMBULANCE CORPS

Another busy year has passed. We had 257 calls and treated approximately 285 patients. On one call, the Town Hall fire, we treated 12 patients. Both Ambulances and full crews responded and stood by at the scene of the Fire to render aid when needed.

At present we have 17 members, 2 new recruits and 1 associate. Two of our members are entered into an EMT course and two in an Advanced First Aid course. When these two courses are over the 4 members will become fully licensed attendants.

We have 12 members who are D-Fib trained and most of them have been through a 2 day Critical Trauma Care course.

A generous donation from the Eagles again has allowed us to purchase much needed equipment, new back boards with straps, new stiff-neck collars, etc.

Training is always ongoing. This Spring we are hosting a 2 day workshop on Care at the Motor Vehicle Scene. This is a partially Federal funded course. Cuts have been made at Federal and State level of funds for training. This means that those courses that used to be free now have a charge to offset those cuts.

Some of our members are on the State Evaluation team. I remain a member of the Regional Council and Training Comm. Some members help on the area Bloodmobile. We have been represented at about ten Bloodmobiles this past year.

Please use 911 for an emergency and stay on the line to give Dispatch the necessary information. Please put your house numbers on your house. The Town has grown so much this is a necessary thing to help us locate you. Gone are the days when we knew where everyone lived without house numbers.

A special thanks to Public Works dept., Fire Dept. and the Police Dept. for all of their help and support when we need it. We are fortunate, after talking to other towns, to have such good working relations with our Town departments.

We always welcome qualified people to join the Ambulance Corp. Applications may be picked up at Dispatch.

Respectfully submitted,

Jennie Griswold, *President*

REPORT OF THE NEWMARKET DISPATCH CENTER

Rosanne C. Gilbert
Chief Dispatcher

PHONE: 659-3950

Looking back over the past year, 1987 proved to be a very busy year for the Newmarket Dispatch Center. Once again as in the past the center handled a large volume of calls. It was also a year that saw many improvements and advancements at the center. We received several new pieces of equipment which will help our efforts to better serve the community and the various departments we dispatch for.

One of the pieces of new equipment which we feel has been very helpful to the citizens of Newmarket was the installation of the Emergency 911 line, which was put on line in the beginning of January. We would like to stress to the Citizens of Newmarket that 911 is for emergency calls only. In order for all to be able to get the utmost out of this service, we would like to remind you that all non-emergency calls for Fire and Ambulance should be called on 659-3950 and police should be 659-6636.

In closing I would like to Thank all of the various departments with which the center works with, and I would like to extend a special thanks to the citizens of Newmarket for your continued support of the Dispatch Center.

Sincerely,

Rosanne C. Gilbert, *Chief Dispatcher*

REPORT OF THE NEWMARKET RECREATION AND PARKS DEPARTMENT

The Recreation and Parks Department will look back at 1987 as the year of change.

On August 7, 1987, Lesley Smith retired as Director of Recreation and Parks. Her 9 years of service to the Recreation Department shaped the development of programs and activities.

Following the tragic town hall fire on September 19, 1987, many adult and children's activities were interrupted. A great deal of time and energy was dedicated to continuing these programs. To date, all but four children's programs are back to normal thanks to the tremendous support from the Newmarket High School, Newmarket Elementary School, Senior Center, Great Hill Terrace, St. Mary's School and the Recreation Commission.

On November 30, 1987, Margaret Arnold, a University of New Hampshire graduate, began fulfilling the Director's position. Margie's energy has sparked a new enthusiasm in the department.

The Recreation and Parks Department serves all segments of the population. Our goal is to provide recreational and leisure opportunities at an affordable cost.

Together Margie and I, as a team, hope to meet the needs of the Newmarket community and surrounding areas. We are open to new ideas and suggestions to better serve you.

Hope you will take advantage of the wide range of opportunities that are available to you in 1988.

Sincerely,

Barbie O. Spencer, *Assistant Director*

RECREATION COMMISSION:

Donat St. Hilaire, *Chairperson*

Sandy Allen

Brenda Cavanagh

Jackie House

Neil Moses

Iggy Pellitier

Craig Pomeroy

REPORT OF THE ROCKINGHAM COUNTY COMMUNITY ACTION PROGRAM, INC.

The Rockingham County Community Action Program, Inc. (RCCAP) is a private, non-profit anti-poverty agency which has served residents of Rockingham County since 1965. the Greater Raymond Community Action Center is an outreach office of RCCAP which serves 15 towns in the central part of the county, including the town of Newmarket.

In the 15 towns served by the Greater Raymond Community Action Center, well over 1,200 households are experiencing financial problems serious enough to leave them without the means to provide for basic necessities. Of these, nearly 40% are elderly individuals or couples living on fixed incomes. The remaining 60% include the disabled, the unemployed, the underemployed, single parent families and the working poor. Regardless of their particular situations, all of these people are forced to seek outside assistance to meet their most essential needs.

Community Action plays an important role in meeting these needs by offering direct service programs as well as the help and guidance of our agency's staff. Of the major direct service programs offered by Community Action, the following were provided to eligible residents of Newmarket:

- 109 households received Fuel Assistance, a program which provides a financial grant of up to \$500.00 to assist with energy-related expenses.
- 1 home was weatherized through the Weatherization Program, which provides quality materials and labor to weatherize homes in order to reduce heating costs and conserve energy.
- 1 household received the Supplemental Energy Program, which provides for the repair or replacement of furnaces and heating units and home repairs for low-income homeowners.
- 6 children were enrolled in Head Start, a comprehensive, early childhood development program for low-income and handicapped children and their families.
- 80 women, infants and children received help through the WIC Program, which offers supplemental nutritious food and nutrition counseling to pregnant women, nursing mothers and children up to the age of 5 who are nutritionally at risk.

- 3 households received Crisis Assistance, a program which provided a one-time financial grant for the payment of rent, mortgage, electricity or fuel for those in emergency situations.

- 2 elderly or handicapped individuals received Lifeline, an emergency response system which provides immediate twenty-four hour access to community medical responders.

- 479 food packets were provided through the Surplus Food Program, which distributes USDA surplus cheese, butter, flour, dry milk, cornmeal and rice.

In addition to these major programs, much of our staff time is devoted to working with people who come to us seeking help. During the past year, we received 97 calls or visits from Newmarket residents, many of which were crisis calls involving fuel or utility problems, the lack of food or clothing or general financial needs. By working closely together with local and state welfare administrators, fuel and utility companies, other human service agencies and interested clergy and civic groups, we are able to link those in need with the services available to them.

Since the services we offer greatly relieve the towns we serve from the full burden of providing for the needs of their low-income residents, we ask every community we serve to make a financial contribution to our agency based upon the level of service we have provided to its residents. The amount we request equals 3.5% of the total dollar value of services provided during the previous fiscal year, which means that we request \$3.50 for every \$100.00 we provide in direct services.

From September 1, 1986 through August 31, 1987, Community Action provided \$119,659 in services to Newmarket residents. We are therefore requesting the town of Newmarket to contribute 3.5% of this amount, or \$4,188. The town of Newmarket has contributed to our agency for many years, and we extend our appreciation to you for your continued support.

Amy Mueller-Campbell
Director
Greater Raymond Community Action
Center

REPORT OF ANIMAL CONTROL OFFICER

The Animal Control Department ended the year 1987 with a total of 457 complaints. This is an increase of 149 complaints from 1986. There were three complaint areas that decreased in number such as dog bites, dogs struck by motor vehicles and dogs that were unclaimed by their owners. The areas that increased noticeably were livestock and wild animal complaints, and loose dog complaints.

The most common complaint was that of loose dogs. I cannot stress enough to the citizens of Newmarket that your cooperation is needed in this matter. For those of you that are not aware, there is a leash law in the Town of Newmarket. The law is there for the protection of you, your pets, and your community.

I would like to remind you that if you lose or find an animal to notify the Newmarket Dispatch Center and they will contact me. Please remember that this is a part-time position. Emergency calls will be handled as soon as possible and other calls will be handled on a timely basis.

Under New Hampshire State Law, all dogs over three months of age must be licensed by May 1st. Licenses may be obtained at the Town Clerk's Office and a valid rabies certificate must be presented at the time of licensing. If your dog has been spayed or neutered it may be licensed at a reduced fee with proof of the spay or neuter.

Please restrain your pets for their own protection and for the good of the community.

I look forward to working with you.

Respectfully submitted,

Jeffrey M. Simes
Animal Control Officer

NEWMARKET ANIMAL CONTROL REPORT

1987 - Statistics

Reported complaints of dogs struck by motor vehicles	9
Complaints of found or lost dogs	89
Barking dog complaints	39
Reported dog bites	12
Reported wild animal and livestock complaints	40
Reported cat complaints	58
Reported general dog complaints	210
Summonses issued	36
Dogs transported to the New Hampshire SPCA	71
Cats transported to the New Hampshire SPCA	15
Total number of complaints	457

REPORT OF THE NEWMARKET MOSQUITO CONTROL COMMISSION

The war with insects rages on. Control efforts in this town are aimed at reducing the mosquito as a carrier of disease as well as a pest species. Increased knowledge of insect lifecycles and habitats add insight to new strategies for control. Yet, effective control of a pest species requires cooperation by many individuals, developers, corporations, and federal, state and local government agencies.

An example of the close relationship between insects and industry occurs in the used tire trade. The United States imports nearly 4 million used tires from Asia each year for retreading. Many of these tires are discarded in tire dumps in this country. This adds to the estimated 2.8 billion discarded in the environment.

In August 1985, an Oriental mosquito, *Aedes albopictus*, first became established in Houston, Texas. By 1987, this mosquito had become established as far north as Delaware. This is not good news since *A. albopictus* transmits several diseases, among those are dengue, encephalitis and dog heartworm. This mosquito was imported in the used tires from Asia and continues to breed not only in tires, but in any artificial container. *A. albopictus* has not reached N.H. to date, although several other disease carrying mosquitoes breed in tires as well. *A. albopictus* is expected to survive at this latitude.

To aid in the control of mosquitoes and to prevent the spread of disease, individual homeowners should get rid of any stagnant water in tires, cans, bottles, barrels, etc. Source reduction is the most effective means of mosquito control. If the potential source encompasses a large area, then call the Town Hall and leave a message for the Mosquito Control Department. Mosquitoes only breed in stagnant water, but not all stagnant water breeds mosquitoes. This is why the mosquito control crew surveys each site before applying insecticides. This eliminates unnecessary use of chemicals.

If the mosquitoes have hatched into the air, then adulticiding, spraying adult mosquitoes at night, is the last alternative. Millions of mosquito larvae can be killed in isolated pools of water. Once the adult mosquitoes emerge and disperse, control is less effective. Therefore, it is important to control mosquitoes in the vulnerable, aquatic stage.

Adulticiding is conducted in the evening when mosquitoes are most active and to avoid spraying beneficial insects such as bees. Bees are daytime flyers and return to their hives at dusk.

The Mosquito Control Department currently owns a 1974 Chevy

pick-up truck which is approaching 100,000 miles of use. This truck requires a quart of oil every 100 miles. At this rate, we will have to purchase our motor oil in bulk quantities to keep up with the demand. I should mention the rust. This Chevy has a healthy crop. The Mosquito Control Department needs to replace this existing truck, otherwise, it will nickel and dime us to death.

This was the first season of use for the black boxes on the salt marshes. These boxes are designed to attract greenhead flies. The design, dark color and location of the boxes lure the greenhead flies into the trap. The flies enter the trap through a narrow slit in the bottom. They rest on a screen at the top of the trap. Unable to escape, they die from dehydration and drop into the corners of the traps. No chemicals are used. Insects and spiders enter the trap to take advantage of the free food. Thousands of these greenhead flies were caught this season. The Mosquito Control Department will be building more traps for the upcoming season.

A common question I received last season concerns the risk of mosquitoes transmitting the AIDS virus. Based upon the reports that I have read, there is NO evidence that mosquitoes transmit AIDS. To date, tests have shown that mosquitoes are capable of picking up the virus, but they are NOT able to pass it on to a victim.

Mosquitoes are more than just a pest at the family cook-out. They are medically important too. Mosquitos transmit many diseases, several occur here in N.H. The primary goal of the Mosquito Control Commission is to reduce the number of disease carrying mosquitoes in your area in an environmentally safe manner. The commission would like to thank the residents of Newmarket for your continued support.

Respectfully submitted,

Sarah T. MacGregor
Supervisor/Entomologist

REPORT OF LAMPREY HEALTH CARE

Lamprey Health Care (formerly the Newmarket Regional Health Center) will mark seventeen years of providing services in 1988.

Lamprey Health Care operates two medical offices—one in Newmarket and one in Raymond. The Medical Program provides primary health care for all ages, and social services. The medical staff consists of six Physicians—four Family Practitioners, a Pediatrician and an Obstetrician/Gynecologist—as well as a Certified Physician's Assistant, three Nurse Practitioners, a Nutritionist, Registered and Licensed Practical Nurses, and Community Health Workers.

A large part of the Medical Program is the Prenatal Program which provides prenatal, delivery and postpartum care. This program, directed by Cynthia Rasmussen, M.D., offers nutritional counseling, social services and health education for expectant mothers.

Lamprey Health Care has very active pediatric and adult medicine programs which provide in-office, home and hospital care. Preventive health programs include health education, screenings for diabetes, glaucoma, cancer and hypertension. Free flu clinics are provided along with one-time pneumococcal vaccines at a nominal fee.

Lamprey Health Care continues to operate the Senior Citizen Transportation Program. Senior Citizens and handicapped persons are transported for shopping, pharmacy, medical appointments, meals and recreational trips. Transportation services are provided in Newmarket three days per week with additional services provided for special appointments which do not fit into the regular schedule.

Service utilization in Newmarket has increased dramatically over the past couple of years. In response to the growth in demand for service, Lamprey Health Care will move its operations to 207 South Main Street in Newmarket by the end of 1988. The existing house has been converted into administrative offices and a brand new and modern medical building will be constructed on the site. The new facility will enable Lamprey Health Care to provide quality medical care in a facility adequate to meet the community's needs. We think the new building will be a source of pride for Newmarket and we are excited about our plans.

Our goal, as always, is to respond to the needs of this community in a cost-effective, quality and caring manner. The continued support of the Town of Newmarket is truly appreciated. Thank you.

Respectfully submitted,

Ann H. Peters
Executive Director

ANNUAL REPORTS
of the
NEWMARKET
SCHOOL DISTRICT



For the Year
1987-1988

**OFFICERS OF THE
NEWMARKET SCHOOL DISTRICT
1986-1987**

SCHOOL BOARD

Scott Weitzell	Term Expires 1988
Karl Gilbert	Term Expires 1989
Cheryl Cinfor	Term Expires 1990

SUPERINTENDENT OF SCHOOLS

John P. Ball

TREASURER

Elmer D. Bailey

MODERATOR

Ronald Lemieux

CLERK

Elmer D. Bailey

AUDITOR

Giordani and Lortie

SUPERINTENDENT'S REPORT

Since my last report, there have been many changes.

The Elementary School was opened in time for students at the start of the 1987-88 school year. While not 100% complete at the time, it was available to the staff and students from the first day on, thus avoiding a mid-year move. The contractor should be complimented on having the building ready for occupancy at the beginning of September.

A major task in preparing for the opening of school was the transferring of elementary materials and equipment from the St. Mary's School building and the Central School Building to the new elementary. The custodians and summer helpers should be applauded for their efforts. In today's lingo, the task was "awesome." Regardless of whether the building was ready or not, there would not have been classes without the long hours and hard work put in by each of these workers. I congratulate and thank them for a job, "well done."

The gymnasium presented a different kind of problem. With the April rains, a fault in the south foundation wall occurred. Shortly after this occurrence, the original architect resigned. Because of these factors, it took longer than expected to complete the project and the building is just now (January 1988) ready for use. All problems have been corrected and the School District of Newmarket will have a very good facility for the years to come.

As I write this, there is much activity in the present Junior/Senior High School building. Renovations are being carried out in a three phase manner. The demolition for Phase I has been completed and the rebuilding process has started. The demolition for Phase II has started and the old gymnasium floor has cuts to allow pillars to be constructed to hold up a second floor, where science rooms will be built. Phase III completion which includes a Junior High Science area and administrative offices will begin after Phase II completion. The total project is due to be completed near the first of April.

Another change which took place in the last twelve months was that of the secondary school administrator. The School District was indeed fortunate to obtain the services of John P. Williams as Principal, upon the resignation of Lyman Goding. Mr. Williams was a Science Teacher in the Dartmouth, Massachusetts' system. He has done a fine job while learning the "ropes" of a new school and community.

Another change that has taken place was the successful completion of negotiations by the Teacher Association and the School Board.

The vote of the special School District Meeting on July 19, 1987 confirmed the results of the negotiating process. Another round of negotiations is due in the Fall of 1988. Every eligible voter should be interested in the results of these sessions.

As was voted at the March 1987 Newmarket School District Meeting, the Board Membership will increase from three to five members this year. This change could give better representation to the people of the community.

While the changes that have been listed above are important, the most important factor has not changed, and that is the education of the young people of Newmarket. It is a pleasure to report that education in the Town is alive and well. I can report that the students have the opportunity to receive a very substantial education, at the elementary level and in the general, college or vocational programs. The teachers and administrators are well prepared to impart knowledge to the students. The success rate of Newmarket High School students speaks for the education that is offered.

As I said last year, it has been a privilege to have been your first Superintendent. It has been a busy and enjoyable experience. The work could not have been done without the support of all the rest of the employees and the members of the School Board.

To each and every one of them, I give my thanks.

Respectfully submitted,
John P. Ball, *Superintendent*

JUNIOR HIGH AND HIGH SCHOOL PRINCIPAL'S ANNUAL REPORT

The 1986-87 school year has been a year of growth and change for Newmarket Junior/Senior High School.

The building program has continued with many of the projects coming to fruition. The new locker rooms were opened in October and the final touches were completed on the new gymnasium during the month of December. The old gymnasium is presently being converted into a new library and music area on the first floor and two new science laboratories on the second floor. These renovations, along with the completion of the new Home Economics and Industrial Arts areas, will give us the facilities needed to continue the growth of our educational programs.

We have had some changes to our staff this year. New staff members include Mrs. Lynne Kerr, Chemistry/Health Teacher; Mr. Gary White, Art; Mr. Robert Smith, Industrial Arts; Ms. Ingrid Emch, English; Mr. David Gocklin, Social Studies; Mrs. Louanne McLoughlin, Junior High Special Education Aide; Ms. Kristin Johansson, High School Special Education Aide; and Mrs. Kathryn Nichols, Junior High Physical Education.

Recognition came for the school in many directions this year. The boys' and girls' Cross Country team won the Class "M" League Championships. Senior Grace Murphy was the individual champion in the league meet. Ms. Murphy was also the recipient of the Daughters of the American Revolution Good Citizen's Award. Senior Eric Schuster was recognized as National Merit Scholar Commended Student based on his performance on the National Merit Scholarship Qualifying Test. Sophomore Stephanie Criss was chosen to represent our school at the Hugh O'Brian Leadership Seminar, which will take place in the Spring of 1988. Finally, the Boy's Soccer Team had an outstanding season and qualified for the State Tournament. They were led by Tee Chanthavisouk, who was chosen by the coaches as one of the top soccer players in the state of New Hampshire.

Student involvement continues to be an important part of our school life. Many of our Junior High students have been involved in activities such as the Outing Club, Boys' Soccer, Girls' Field Hockey, Boys' and Girls' Basketball, and Cheerleading. The seventh and eighth grades were also instrumental in a successful canned food drive to assist needy families at Christmas this year.

High School students were also very active this year. A Students Against Drunk Drivers Chapter was started by Mr. David Gocklin. The Band, under the direction of Ms. Roxanne Papp, has seen continued growth with over 25% of our student body participating in the program. Each class has been busy raising funds through bake sales, dances and other activities. Finally, the ground work for a Student Council is being done by several students and faculty member, Mrs. Carole Smart.

I would like to thank the community for their support and encouragement during my first six months as Principal. The faculty, staff and I will continue to work diligently to provide excellent educational opportunities for our students.

Respectfully submitted,

John P. Williams
Principal

ELEMENTARY SCHOOL REPORT

The 1987-88 school year began in our new and beautiful facility. We were able to start the school on time largely due to the efforts of a number of parents and students who came in to help us move into the building, as well as to the teaching, secretarial and custodial staffs.

As school began, we showed an increase in student population of 12% from September of 1986. By the Christmas break, that figure had increased to 18%, making the school enrollment a total of 480 students in grades 1-6. (At the Christmas break of 1983, we had an enrollment of 210 students in Grades 1-6.)

We have had some changes and additions to our staff this year. Ms. Ann Zarli is replacing Mrs. Gail White in grade 1; Ms. June Adams is replacing Mrs. Katherine Wentworth in grade 4; and Ms. Lili Casciari is replacing Mrs. Diane Jackson in Physical Education. All of these teachers are on a leave of absence for the year.

New staff members include Ms. Kim Gentile and Mrs. Melinda LeBlanc, grade 3; Mr. Donald Vedeler, grade 5; Mrs. Jean Plourde, grade 6; Mrs. Carolyn Marvin, Librarian; Mrs. Joan Frank, Art; Mrs. Maureen McGael, Nurse; and Mrs. Van Gsottschneider and Mrs. Mary Lee as E.S.L. Tutors. The secretaries at the school are Donna Dugal and Edie Beaudet.

In addition to their teaching duties, teachers have been working on a number of committees this year.

Awards Committee: Leslie Mays, Ann Zarli, Mary Stone, Kim Gentile, Katherine Calcutt, Janet Greenwood, Mike McKenney, Anne Keefe, Ruth Anderson and Elaine Nollet. The following parents are also part of this committee: Janet Prescott and Janet Boyle.

Math Adoption Committee: Donna Mills, Carol Szurgot, Dawna Lieber, Shirley Cobb, Patricia Gardner, June Adams, Donald Vedeler and Jean Plourde.

Student Council Formation: Anne Keefe, Jean Plourde, Donald Vedeler, Mike McKenney, Sheila Kendall, Ann Kost, Elaine Nollet.

Readiness Committee: Ann Kost, Ann Zarli, Carol Szurgot, Donna Mills, Leslie Mays, Shirley Cobb, Janet Greenwood, Mary Stone, Cassandra Rodier, Dawna Lieber and Pamela Mitchell.

Report Card Committee: Pamela Mitchell, Melinda LeBlanc, Gregg Sargent, Shiela Kendall, Joan Frank, Betty Stow, Wendy Mattson, Ann Kost, Lili Casciari, Ann Keefe and Leslie Mays.

As I write this report to you, our fifth and sixth graders are putting up campaign literature for their first election of a student council. The election will take place on January 15, and will select representatives from grades five and six. The purposes of the student council are as follows:

1. To promote good citizenship by respecting all individuals in the school and community.
2. To provide an opportunity to experience democracy in action by keeping students, faculty and principal informed of each others' ideas, needs and opinions.
3. To involve students in the sharing of ideas to help make our school the best it can be.

We have received from the State Department of Education our status in regards to Minimum Standards for this year. We have been rated in category 1B which means that we have met all standards except for kindergarten. This goal has been accomplished due to the support of our School Board, Superintendent and you. This designation is something of which we should all take pride.

The PTA again this year has been very supportive of our many programs. They have donated money to the Art and Library programs; bought additional computer tables; sponsored cultural events; and many of its members have spent a great deal of time here at school helping out in many activities.

We here at school would like to express our heartfelt thanks to the PTA, the Newmarket School Board, the Budget Committee and all community members for your continued support of education in Newmarket.

Edward O'Connor
Principal

**NEWMARKET SCHOOL DISTRICT
PROFESSIONAL STAFF SALARIES FOR 1987-88**

Teacher	Salary
June Adams	\$16,120.00
Ruth Anderson	17,436.00
Rita Blackadar	25,807.00
Irving Brown	26,514.00
Catherine Calcutt	17,436.00
Lili Casciari	22,060.00
Pamela Caswell	25,807.00
Shirley Cobb	28,407.00
Melvin Cross	28,707.00
Marie Cushing	28,439.00
Ingrid Emch	15,500.00
D. Katherine Fieler	21,212.00
Jacqueline Filion	18,133.00
Joan Frank	19,612.00
Patricia Gardner	22,060.00
Barbara Gendron	26,314.00
Kim Gentile	16,765.00
David Gocklin	17,436.00
Janet Greenwood	27,507.00
Maureen C. Guy (50%)	9,806.00
Barbara Jenkins	28,339.00
Ann Keefe	19,612.00
Sheila Kendall	23,860.00
Lynne Kerr	15,500.00
Ann Kost	26,839.00
Chris Kouveliotis	26,214.00
Sara Lacasse	28,239.00
Linda Leblanc	18,133.00
Dawna Lieber	19,612.00
Maureen McGael	16,765.00
Mary McIver	26,214.00
Clayton McKenney	17,436.00
Michael McKenney	16,765.00
Sara Marschner	24,814.00
Carolyn Marvin (80%)	13,950.00
Wendy Mattson	18,133.00
Leslie Mays	20,396.00
Donna Mills	22,942.00

Pamela Mitchell	16,765.00
Elaine Nollet	22,060.00
Janice O'Brien	18,858.00
Rita O'Connor	29,639.00
Carolyn Olson	18,858.00
Jon Otash	23,860.00
Roxanne Papp	19,612.00
Jean Plourde	18,133.00
Joseph Pouliot	20,682.00
Arthur Proulx	30,306.00
Joseph Rainis	22,369.00
Nancy Robinson	30,506.00
Cassandra Rodier (50%)	11,185.50
Gregg Sargent	29,906.00
Carole Smart	27,470.00
Martha Smith	25,163.00
Robert Smith	24,814.00
Linda Southwick	20,682.00
Gail Stepina	28,039.00
Mary Stone (50%)	14,459.00
Betty Stow	23,264.00
Carol Szurgot	21,509.00
Gregory Thayer	30,206.00
Janet Tiberghien (50%)	14,153.00
Thelma Tripp	30,706.00
Ann Tufts (60%)	16,482.00
Donald Vedeler	26,170.00
Ann Zarli	21,509.00

Superintendent	Salary
John Ball	45,000.00

Principals	Salaries
Edward O'Connor	38,387.50
John Williams	33,111.00

STATISTICAL DATA NEWMARKET PUBLIC SCHOOLS

1987-88

Number of different pupils enrolled during the year	
Elementary (Grades 1-8)	566
High School (Grades 9-12)	222
Average Daily Membership	
Elementary	484.5
High School	196.3
Average Percentage Attendance	95
Number of High School Graduates	44

1987 GRADUATES NEWMARKET HIGH SCHOOL

Andrea Abbott	Dawn Harmon
Daniel Bassett	Trevor Hilton
Richard Beauchesne	Alan Hoddeson
Melissa Beletsky	Julie Jablonski
Tracey Bentley	Dean Jarosz
Mark Berard	Renee Jarosz
Angela Brown	David Jones
Heather Cable	Christine Lanning
Tina Carr	Tanya Lascare
Kimberly Cichon	Salvadore Leyva
Rebecca Crepeau	Patricia Loranger
Jennifer Criss	Lori Macdougall
Anna Danko	Susan Mitchell
Vicki Dean	Kristen Orzechowski
Glenn Dodds	David Pelletier
James Edgell	David Ramsey
Doreen Emond	William Raymond
Celeste Ernest	Brian Sprague
Christine Fecteau	Brian Thorne
Andrea Fitzgibbon	Marc Tower
Keith Andre Gagnon	Walter Witham
Kathryn Gamble	Lauren Yeaton

**REPORT OF THE
SCHOOL DISTRICT TREASURER
FOR THE**

Fiscal Year July 1, 1986 to June 30, 1987

-SUMMARY-

Cash on Hand July 1, 1986.....	\$ 6,878.34
Received from Selectmen	
Current Appropriation.....	2,309,263.00
Revenue from State Sources	52,024.41
Revenue from Federal Sources	53,394.74
Received from all other Sources	<u>90,546.52</u>
TOTAL RECEIPTS	2,542,714.67
TOTAL AMOUNT AVAILABLE FOR	
FISCAL YEAR (Balance and Receipts).....	2,549,593.01
LESS SCHOOL BOARD	
ORDERS PAID	<u>2,389,733.74</u>
BALANCE ON HAND JUNE 30, 1987	
(Treasurer's Book Balance)	\$ 159,859.27

Elmer D. Bailey
District Treasurer

SCHOOL CALENDAR ADOPTED FOR 1988-89

School opens September 7, 1988 (Wednesday)	
School closes December 22, 1988 (Thursday)	72½ days
School opens January 3, 1989 (Tuesday)	
School closes February 24, 1989 (Friday)	38 days
School opens March 6, 1989 (Monday)	
School closes April 21, 1989 (Friday)	35 days
School opens May 1, 1989 (Monday)	
School closes June 19, 1989 (Monday)	34½ days

NO SCHOOL DAYS

October 14	Teacher's Convention
November 11	Veteran's Day
November 23	½ day
November 24-25	Thanksgiving Day
December 23 - January 2	Christmas Vacation
January 27	Workshop Day
February 27-March 3	Winter Vacation
April 24-28	Spring Vacation
May 30	Memorial Day
June 19 (or last school day)	½ day

NEWMARKET SCHOOL EXPENDITURES

1986-1987

Description	Expenditures
Teacher Aides	\$ 13,201.15
Substitutes	30,457.95
Teacher BC/BS	91,326.54
Delta Dental	5,744.37
Life Insurance	1,479.60
Worker's Compensation	3,635.51
LTD Insurance	4,094.13
Teacher Retirement	9,271.30
Teacher FICA	87,879.07
Teacher Unemployment Insurance	580.82
Equipment Repair	611.86
Handwriting	1,008.01
Scholar Supplies	15,203.30
Instrument Equipment/New	995.83
Instrument Furniture	3,034.96
General Elementary Salaries	347,160.37
General Elementary Textbooks	583.91
General Jr. High Textbooks	310.36
General High School Textbooks	260.91
General Elem. News/Magazines	339.90
Art Salaries	12,030.39
Art Supplies	3,734.48
Business Salaries	24,741.00
Business Equipment Repair	986.20
Business Supplies	545.57
Business Workbooks	641.83
Business Software	299.05
Business Equipment/New	2,375.00
Business Equipment/Replacement	800.00
English Salaries	77,080.00
English Supplies	250.71
English Workbooks	1,160.02
English Textbooks	5,203.47
English Reference Books	115.91
Foreign Language Salaries	19,208.00
Foreign Language Textbooks	976.08
Health/PE Salaries	33,735.17

Health/PE Supplies	1,030.57
Home Economics Salaries	24,541.00
Home Economics Equipment/Repair	348.69
Home Economics Supplies	1,200.00
Industrial Arts Salaries	24,401.00
Industrial Arts Equipment/Repair	292.72
Industrial Arts Supplies	751.42
Math Salaries	68,966.00
Math Supplies	745.38
Math Workbooks	1,200.00
Math Textbooks	1,431.86
Music Salaries	30,912.00
Music Equipment Repair	284.15
Music Supplies	1,856.11
Music Equipment/New	1,518.37
Music Equipment/Replacement	49.87
Science Salaries	69,455.72
Science Supplies	3,257.76
Science Workbooks	206.24
Science Textbooks	1,513.16
Social Studies Salaries	63,770.50
Social Studies Supplies	180.37
Social Studies Textbooks	1,672.85
Elementary Assemblies	120.00
Study Hall Salaries	6,619.00
Reading Salaries	43,275.00
Reading Aides	6,263.79
Reading Supplies	1,125.68
Reading Workbooks	2,940.71
Reading Textbooks	673.41
Remedial Reading	724.78
Tuition Handicapped	72,932.80
Special Education Salaries	83,999.45
Special Education Aides	39,098.35
Continued Service Special Education	14,688.79
Special Education Supplies	1,842.31
Special Education Workbooks	1,182.49
Special Education Textbooks	647.54
Special Education Reference Books	23.77
Special Education Software	42.15
Special Education Equipment/New	897.38
Tuition Vocational	16,646.98

Advisor Salaries	3,792.00
Supplies Extracurricular	112.40
Athletic Salaries	16,876.00
Athletic Officials	4,200.00
Athletic Supplies	3,028.68
Athletic Equipment/Replacement	328.68
NHIAA	350.00
Tutors	16,000.81
Music Extracurricular	1,078.19
Attendance Officer	300.00
Gifted and Talented Program	560.00
Diplomas/Graduation Expense	512.67
Guidance Salaries	38,735.95
Guidance Supplies	530.55
Test Service Scoring	1,354.84
Test Purchase	1,671.55
Health Supplies	1,327.47
Physician	84.00
Nurse's Salary	17,173.00
Speech Therapy Salary	14,883.00
Speech Therapy Supply	545.25
Course Reimbursement	4,886.50
In-Service Training	270.00
Staff Expense Travel Conference	2,830.92
Professional Journals	20.00
Librarian Salary	16,945.00
Audio Visual Equipment	7.50
Library Supplies	154.71
Library Books	2,131.18
Library News/Magazine	489.82
AV Equipment Repair	7.50
Moderator's Salary	50.00
School Board Salaries	1,950.00
School District Postage/Telephone	231.09
School District Clerk	150.00
School District Treasurer	700.00
Treasurer's Bond	100.00
Supervisor of Checklist	112.50
Legal Expenses	8,428.67
Expense of Annual Meeting	45.00
Auditor	3,440.00

Liability Insurance School Board	2,053.00
Advertising	1,357.45
Legal Ads	83.70
Printing of Annual Meeting	1,640.00
Membership & Dues	2,346.70
School Board Other	3,890.55
Superintendent's Salary	39,999.96
Secretary's Salaries	26,314.02
Health Insurance	1,757.74
Dental Insurance	104.64
Life Insurance	45.00
Worker's Compensation	252.11
LTD Insurance	186.40
Retirement	797.36
FICA	4,860.80
Unemployment Insurance	113.00
CEFS	325.00
Repairs and Maintenance	1,510.64
Postage	793.36
Telephone	2,371.34
Travel	1,398.53
Supplies	2,357.84
Publications	4.00
Office Equipment	2,010.00
Dues	295.00
Principals' Salaries	69,827.80
Secretaries' Salaries	33,538.02
Principals' Annuity Program	6,000.00
Tuition Reimbursement	665.00
Principals' Expense Travel	1,038.40
Principal's Dues	725.00
School Telephone	7,594.57
School Postage	1,249.83
Printing	825.55
School Office Supplies	3,143.15
Electricity	21,797.52
Fuel Oil	21,800.03
Custodian Salaries	58,799.16
Employee BC/BS	4,038.07
Employee Workman's Compensation	2,274.38
Employee Retirement	753.36
Employee FICA	7,310.79

Employee Unemployment	173.00
Carpet Cleaning Rental	1,250.20
Snow Removal	2,472.50
Noninstructional Equipment Repair	359.00
Trash Removal	3,489.50
Mop Service	988.50
Heating Controls	361.49
Doors/Windows	2,426.55
Electrical	441.01
Plumbing	3,645.62
Auto Insurance	3,363.00
Custodial Supplies	9,457.63
General Repair Supplies	440.00
Gas	146.52
Electric/Field Lights	528.90
Electricity	21,797.52
Snow Removal	2,472.50
Upkeep Grounds	7,971.28
Repair Non-Instructional Equipment	359.00
Typewriters/Office Machine Contract	2,353.11
New Equipment	1,760.89
Bells/Clocks/Emergency Lights	1,018.00
Recharge Fire Extinguishers	409.25
Rental of Building	12,000.00
Fire/Burglary/Liability Insurance	24,873.15
Bus Driver	11,936.80
Vehicle Repair	4,125.48
Regular Transportation	53,917.88
Vehicle Supplies	4,879.35
Handicap Transportation	12,551.56
Field Trips	818.27
Athletic/Band Travel	1,934.73
Clerk of the Works	8,865.00
Remodel of Building	2,362.81
Architect	190,900.00
Construction—Granger	2,791,318.90
Insurance	4,042.00
Miscellaneous	34,504.57
Capital Reserve	12,000.00
Block Grants	7,602.53
Contingency	48,587.00
Interest on Debt	174,209.28
Federal Funds	60,243.00

Cafeteria Salaries	41,086.66
Cafeteria BC/BS	2,486.61
Cafeteria Workman's Compensation	1,095.00
Cafeteria FICA	2,928.72
Cafeteria Unemployment Insurance	181.00
Cafeteria Retirement	177.28
Cafeteria Supplies	3,646.68
Cafeteria Commodities	39,958.60
Warrant Article	30,220.67
Grand Total	\$ 5,498,991.96

FINANCIAL STATEMENTS

OF

NEWMARKET SCHOOL DISTRICT

As of June 30, 1987

JOSEPH J. GIORDANI, C.P.A.
BRIAN P. LORTIE, C.P.A.

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772-3481

Giordani & Lortie, Prof. Assn.

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 459
EXETER, NEW HAMPSHIRE 03833

MEMBERS:
AMERICAN INSTITUTE - CPAs
NH SOCIETY - CPAs
AICPA - PRIVATE COMPANIES
PRACTICE SECTION

Newmarket School Board
Newmarket School District
Newmarket, New Hampshire 03857

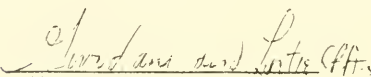
Newmarket School Board:

We have examined the combined financial statements of the Newmarket School District for the year ended June 30, 1987, listed in the foregoing Table of Contents. Except as noted in the following paragraph relative to the Statement of Changes in Assets and Liabilities of the Student Activity Funds, our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described fully in Note #1, the combined financial statements referred to above do not include the financial statements of the General Fixed Assets Account Group. Also, the Food Service Fund, a Proprietary Fund type, does not maintain a record of its General Fixed Assets and accordingly, a Statement of General Fixed Assets is not included in the financial statements. These statements are required to be included to conform with generally accepted accounting principles. In addition, due to a lack of evidential matter, we were unable to audit the Statement of Changes in Assets and Liabilities of the Student Activities Funds. The effect of this matter on its financial position is not reasonably determinable.

In our opinion, except for the omission of the financial statements referred to above, which results in an incomplete presentation, and the unaudited Statement of Changes in Assets and Liabilities of the Student Activities Funds, the combined financial statements referred to in the table of contents present fairly the financial position of the Newmarket School District as of June 30, 1987 and the results of its operations and the changes in financial position of its Proprietary Fund types for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Very truly yours,


GIORDANI & LORTIE, PROF. ASSN.
Certified Public Accountants

Dated December 10, 1987

Exhibit A

NEWMARKET SCHOOL DISTRICT

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS

As of June 30, 1987

	GOVERNMENTAL FUND TYPES					ACCOUNT GROUP	
			SPECIAL REVENUE	PROPRIETARY FUND TYPE	FIDUCIARY FUND TYPE	GENERAL	TOTALS
	GENERAL	CAPITAL PROJECTS	FEDERAL FUNDS	FOOD SERVICES	TRUST AND AGENCY	LONG TERM DEBT	(MEMORANDUM ONLY)
<u>ASSETS</u>							
Cash	\$ 159,182	\$ 460	\$ 677	\$ 17,170	\$ 186,633	\$	\$ 364,122
Certificates of Deposit		2,389,210					2,389,210
Intergovernmental receivable	1,430		610	2,107			4,147
Interfund receivable	238,953						238,953
Accounts receivable - trade	393						393
Interest Receivable		30,232					30,232
Inventory (Note 1)				5,869			5,869
Amounts to be provided for retirement of long term debt (Note 4)						5,260,000	5,260,000
TOTAL ASSETS	<u>\$ 399,958</u>	<u>\$ 2,419,902</u>	<u>\$ 1,287</u>	<u>\$ 25,146</u>	<u>\$ 186,633</u>	<u>\$ 5,260,000</u>	<u>\$ 8,292,926</u>
<u>LIABILITIES AND FUND EQUITY</u>							
<u>Liabilities:</u>							
Accounts payable - trade	\$ 2,806	\$ 228,079	\$ 843	\$	\$	\$	\$ 231,728
Interfund payable		238,120			833		238,953
Due to student groups					34,847		34,847
Bonds payable (Note 4)						5,260,000	5,260,000
TOTAL LIABILITIES	<u>2,806</u>	<u>466,199</u>	<u>843</u>	<u>--</u>	<u>35,680</u>	<u>5,260,000</u>	<u>5,765,528</u>
<u>Fund Equity:</u>							
Retained earnings (Note 7)	\$	\$	\$	\$	\$	\$	\$
Unreserved				25,146			25,146
<u>Fund balances:</u>							
Designated for subsequent year's expenditures (Note 5)		1,953,703	444		150,953		2,105,100
Encumbrance (Note 9)	100,000						100,000
Undesignated	297,152						297,152
TOTAL FUND EQUITY	<u>397,152</u>	<u>1,953,703</u>	<u>444</u>	<u>25,146</u>	<u>150,953</u>		<u>2,527,398</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 399,958</u>	<u>\$ 2,419,902</u>	<u>\$ 1,287</u>	<u>\$ 25,146</u>	<u>\$ 186,633</u>	<u>\$ 5,260,000</u>	<u>\$ 8,292,926</u>

Exhibit B

NEWMARKET SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended June 30, 1987

REVENUES:	BUDGET	ACTUAL	OVER <UNDER> BUDGET
<u>Local Sources:</u>			
Tax appropriation - current	\$ 2,309,263	\$ 2,309,263	\$ -0-
Transfers in	31,000	227,120	196,120
Miscellaneous - other	71,702	84,943	13,241
<u>State Sources:</u>			
Unrestricted grants-in-aid	39,470	39,688	218
Restricted grants-in-aid	3,705	6,362	2,657
<u>Federal Sources:</u>			
Restricted grants-in-aid	64,810	3,352	<61,458>
TOTAL REVENUES	<u>2,519,950</u>	<u>2,670,728</u>	<u>150,778</u>
<u>EXPENDITURES:</u>			
<u>Instruction Services:</u>			
Regular education programs	1,194,356	1,155,476	38,880
Special programs	267,599	214,715	52,884
Vocational programs	12,017	16,647	<4,630>
Other	7,908	46,650	<38,742>
<u>Support services:</u>			
Pupil services	78,488	76,586	1,902
Instructional staff services	26,690	28,212	<1,522>
General administration	117,456	111,980	5,476
School administration	127,267	81,399	45,868
Business	289,153	317,826	<28,673>
Facilities acquisition and construction	2,860	2,364	496
Land acquisition	31,000	-0-	31,000
<u>Debt service:</u>			
Principal	-0-	-0-	-0-
Interest	230,388	174,209	56,179
<u>Other Financing Uses:</u>			
Transfers out	143,637	63,307	80,330
TOTAL EXPENDITURES	<u>2,528,819</u>	<u>2,289,371</u>	<u>239,448</u>
TOTAL OF EXPENDITURES <OVER> UNDER REVENUES	<u><8,869></u>	<u>381,357</u>	<u>390,226</u>
Fund balance - July 1, 1986	<u>8,869</u>	<u>15,795</u>	<u>6,926</u>
Fund balance - June 30, 1987	<u>\$ -0-</u>	<u>\$ 397,152</u>	<u>\$ 397,152</u>

Exhibit C

NEWMARKET SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
CAPITAL PROJECTS FUND

For the Year Ended June 30, 1987

<u>INITIAL PROJECT AUTHORIZATION (Note 4)</u>	<u>\$ 5,260,000</u>
 FUND BALANCE JULY 1, 1986	 \$ -0-
<u>ADD REVENUES:</u>	
Revenues - Bond Sale	5,260,000
Interest Income	<u>227,119</u>
 TOTAL REVENUES	 <u>5,487,119</u>
 <u>DEDUCT EXPENDITURES:</u>	
Project Expenditures	3,306,296
Transfers Out	<u>227,120</u>
 TOTAL EXPENDITURES	 <u>3,533,416</u>
 FUND BALANCE as of June 30, 1987	 <u>\$ 1,953,703</u>

Exhibit D

NEWMARKET SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
FOOD SERVICE PROPRIETARY FUND TYPE

For the Year Ended June 30, 1987

	PROPRIETARY FUND TYPE ENTERPRISE FUND FOOD SERVICE
<u>OPERATING REVENUES:</u>	
Local Sources:	
Food service sales	\$ 54,328
State Sources:	
Restricted grants-in-aid	37,839
TOTAL OPERATING REVENUE	92,167
<u>OPERATING EXPENSES:</u>	
Personal services - salaries	48,166
Supplies and other expenses	96,528
TOTAL OPERATING EXPENSES	144,694
<u>OPERATING INCOME <LOSS></u>	<52,527>
<u>OTHER INCREASES <DECREASES> IN RETAINED EARNINGS:</u>	
Operating transfers from general fund	51,307
<u>NET INCOME <LOSS></u>	<1,220>
<u>Retained Earnings</u> - July 1, 1986	26,366
<u>Retained Earnings</u> - June 30, 1987	\$ 25,146

Exhibit E

NEWMARKET SCHOOL DISTRICT

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOOD SERVICE PROPRIETARY FUND TYPE

For the Year Ended June 30, 1987

PROPRIETARY FUND TYPE
ENTERPRISE FUND
FOOD SERVICE

SOURCES OF WORKING CAPITAL:

Operations:

Net Income <Loss>

\$ <1,220>

NET INCREASE <DECREASE> IN WORKING CAPITAL

\$ <1,220>

ELEMENTS OF INCREASE <DECREASE> IN WORKING CAPITAL

Net increase <decrease> in current assets and current liabilities:

Cash

\$ <6,311>

Accounts receivable

<5>

Inventory

<1,735>

Accounts payable

6,831

NET INCREASE <DECREASE> IN WORKING CAPITAL

\$ <1,220>

Exhibit F

NEWMARKET SCHOOL DISTRICT

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE
TRUST FUNDS

For the Year Ended June 30, 1987

OPERATING REVENUES:

Interest - MacAllen Fund	\$ 1,314
Interest - Capital Reserve	7,744
Operating transfer from general fund	<u>12,000</u>
Total Operating Revenues	21,058

OPERATING EXPENDITURES:

	<u>-0-</u>
Total Expenditures	<u>-0-</u>

NET INCOME <LOSS>

21,058

<u>Fund Balance</u> - July 1, 1986	<u>129,895</u>
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<u>Fund Balance</u> - June 30, 1987	<u>\$ 150,953</u>
-------------------------------------	-------------------

Exhibit G

NEWMARKET SCHOOL DISTRICT

STATEMENT OF CHANGES IN FINANCIAL POSITION
TRUST FUNDS

For the Year Ended June 30, 1987

SOURCES OF WORKING CAPITAL:

Net income	\$	<u>21,058</u>
		21,058

USE OF WORKING CAPITAL

-0-

INCREASE <DECREASE> IN WORKING CAPITAL

\$ 21,058

ELEMENTS OF INCREASE <DECREASE> IN WORKING CAPITAL:

Increase in current assets:

Cash	\$	<9,942>
Accounts payable		<u>31,000</u>

NET INCREASE <DECREASE> IN WORKING CAPITAL

\$ 21,058

Exhibit H

NEWMARKET SCHOOL DISTRICT

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
STUDENT ACTIVITIES FUNDS

For the Year Ended June 30, 1987

	BALANCE JULY 1, 1986	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 1987
<u>ASSETS</u>				
Cash	\$ 25,238	\$ 84,758	\$ 74,316	\$ 35,680
	<u>\$ 25,238</u>	<u>\$ 84,758</u>	<u>\$ 74,316</u>	<u>\$ 35,680</u>
 <u>LIABILITIES</u>				
Accounts payable - Interfund	\$ 833	\$ -0-	\$ -0-	\$ 833
Due to student groups	<u>24,405</u>	<u>84,758</u>	<u>74,316</u>	<u>34,847</u>
Total Liabilities	<u>\$ 25,238</u>	<u>\$ 84,758</u>	<u>\$ 74,316</u>	<u>\$ 35,680</u>

NEWMARKET SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of the Newmarket School District conform to generally accepted accounting principles for local educational governmental units except as indicated hereinafter. The following is a summary of significant accounting policies.

Basis of Accounting

The accrual basis of accounting is used for all Proprietary (Food Service) and Fiduciary (Agency) Funds. Governmental funds utilize the modified accrual basis whereby revenues are recorded when measurable and available. Expenditures are recorded when the liability is incurred (accrual basis) except:

- a. Disbursements for inventory items (materials and supplies) are considered expenditures at the time of purchase.
- b. Prepaid expenses are not normally recorded.

General fixed assets are not capitalized in the accounting records when acquired. Funds used to acquire general fixed assets and/or make debt service payments on borrowings in connection therewith are accounted for as expenditures in the year payments are made. The food service fund has never maintained a record of its fixed assets and related depreciation accounts for measuring their operations. Generally accepted accounting principles require that general fixed assets be capitalized and accounted for in a separate fixed assets group of accounts.

The procedures used to account for the Activities Funds do not entail documenting the sources of all revenues received. Also, where expenditures are concerned, documentation is not always available to associate the expenditures with the related fund. Hence, the lack of evidential matter precludes an audited report on these funds.

Taxes Collected by Others

Under State Law, the Town of Newmarket collects School District taxes as part of local property tax assessments. As collection agent, the Town is required to pay over to the School District its share of property tax assessments through periodic payments based on projected cash flow requirements of the District. The Town assumes financial responsibility for all uncollected property taxes.

Interfund - Transactions

During the course of normal operations, the School District has numerous transactions between funds including expenditures and transfers of resources to provided services. The accompanying Governmental and Proprietary Funds Financial Statements reflect such transactions as transfers.

Retirement Plan

Substantially all full time employees of the District participate in the State of New Hampshire Retirement system. Under this plan, participants contribute annually a percentage of compensation which is fixed by law and dependent upon age when contributions begin. The District contribution rate for normal cost of the plan is based upon an actuarial valuation of the State plan as of June 1987 and has been set at .62% of annual compensation for teachers and 2.94% for other employees.

NEWMARKET SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

For the fiscal year ended June 30, 1987 the normal cost of the retirement plan to the District was \$10,999. The amount, if any, of the excess vested benefits over pension fund assets for the Newmarket School District is not available. At June 30, 1987, the District had no past service cost obligation.

Sick Leave

The Newmarket School District school teachers may accumulate up to 120 days of sick leave, for which an annual provision is made in the budget. The District does not record the cost of sick leave when earned, because no provision is necessary. Upon retirement, teachers are eligible to receive as a bonus, their total accumulated sick days times fifty percent (50%) times the then existing daily substitute teacher pay.

Inventory

Inventories are stated at the lower of cost or market value.

2. PURPOSE OF FUNDS AND ACCOUNT GROUPS:

The School District reports its activities in numerous individual funds to comply with the limitations and restrictions placed on both the resources made available to the School District and the services provided. Individual funds and account groups summarized in the accompanying financial statements are classified as follows:

A. Governmental Funds

These funds are intended to provide recurring general services. They are controlled by a budget approved by voters.

General Fund - used to account for all revenues and expenditures which are not accounted for in other funds or account groups.

Capital Projects - used to account for the revenue and the construction expenditures of the School District building addition and improvements.

Special Revenue - used to account for all revenues and expenses of Federal Fund programs received by the District.

B. Proprietary Funds

Enterprise Funds - these funds account for operations of entities that provide services or user charge, or other basis to the general public or for food service operations.

C. Fiduciary Funds

Trust and Agency Funds - these funds are used to account for assets held by the School District in a fiduciary capacity for various purposes including student activities funds. Receipts and expenditures of each fund are governed by statutes or local law.

NEWMARKET SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS

3. BUDGET:

The School District's budget represents functional appropriations as authorized by annual or special School District meetings. The School Board may transfer funds between operating categories as they are deemed necessary.

4. CHANGES IN LONG-TERM DEBT:

Bonds Payable - July 1, 1986	\$	-0-
Plus: Bonds issued		5,260,000
Less: Bonds retired		<u>-0-</u>
Bonds payable - June 30, 1987	\$	<u>5,260,000</u>

On July 21, 1986 the School Board signed an authorization to approve and secure \$5.26 million from the New Hampshire Municipal Bond Bank for the construction of a new elementary school facility and gymnasium for the District as well as the renovation of the existing High School. The funds were received in August of 1986 and have been invested. The interest rates on the bonds range from 4.45% to 7.65%.

General Obligation Bonds:

General Obligation Bonds are direct obligations of the School District for which its full faith and credit are pledged, and are payable from taxes levied on all taxable property located within District boundaries.

The annual requirements to amortize the above noted debt including interest payments of \$3,815,414 are as follows:

<u>Year ended June 30,</u>	
1988	\$ 624,185
1989	606,137
1990	591,877
1991	576,424
1992-2006	<u>\$ 6,676,791</u>
TOTAL	<u>\$ 9,075,414</u>

5. EXPENDABLE TRUST FUNDS:

The expendable trust funds (capital reserve funds) at June 30, 1987 total \$133,203 which are being held for the expansion of school facilities. The MacAllen Fund total at June 30, 1987 was \$17,750. The interest being generated by this account will provide scholarship funds to qualifying students.

NEWMARKET SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS

6. OPERATING LEASES:

The following represent material leases of the School District which are one year or less:

Bus Contract	\$ 55,080
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7. MS 25 REPORT FOR FISCAL YEAR ENDED JUNE 30, 1987

	<u>MS-25 Report</u>
Fund Balance	\$ 168,411
Other receivables	2,130
Transfers from Capital Projects	227,120
Other payables	<u><509></u>
	<u>\$ 397,152</u>

8. State law requires that the Food Service Fund balance not exceed the average monthly expenditure for the fiscal year multiplied by a factor of three months. Newmarket is in compliance with that law.

9. On July 23, 1987, the School Board voted to encumber \$100,000 of the District's June 30, 1987 surplus for replacing the School District's underground fuel storage tanks as well as to defer any costs which may evolve from the reconstruction of the new gymnasium wall. (See Note 10)

10. The District is currently in disagreement with a former architect and/or contractor involved in the construction project at the high school. The contract between the parties designates that unresolved disputes are to be heard by an arbitrator. The amount of the disagreement is approximately \$100,000.

Newmarket School District
Newmarket School Board
Newmarket, New Hampshire 03857

To the School Board:

We have examined the financial statements of the Newmarket School District as of June 30, 1987 and for the year then ended, and have issued our report thereon, dated December 10, 1987. Our examination was made in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in the Standards for Audit of Governmental Organizations, Programs, Activities and Functions, issued by the U.S. General Accounting Office and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Our examination was made for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required component of the financial statements. The information in that Schedule has been subjected to the auditing procedures applied in the examination of the financial statements of the District and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

December 10, 1987

NEWMARKET SCHOOL DISTRICT

SUPPLEMENTARY INFORMATION

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE PROGRAMS

For the Year Ended June 30, 1987

<u>FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE</u>	<u>FEDERAL CATALOGUE NUMBER</u>	<u>PROGRAM OR AWARD AMOUNT</u>	<u>ACCRUED (DEFERRED) GRANT REVENUE JULY 1, 1986</u>	<u>REVENUE RECOGNIZED</u>	<u>EXPENDITURES</u>	<u>TRANSFERS</u>	<u>ACCRUED (DEFERRED) GRANT REVENUE JUNE 30, 1987</u>
<u>DEPARTMENT OF EDUCATION</u>							
Entitlement Funds	94-142	\$ 19,800	--	\$ 19,200	\$ 18,756		\$ 444
Chapter 1 - Special Education	89-313	2,750	--	2,749	2,749		--
Computer - Newmarket	76105	8,157	--	7,603	7,603		--
EESA - Title II	66231	579	--	579	579		--
Chapter 1 - ECIA	71032	12,558	--	<u>12,558</u>	<u>12,558</u>		<u>--</u>
				<u>\$ 42,689</u>	<u>\$ 42,245</u>		<u>\$ 444</u>

The accompanying notes to
Schedule of Federal Financial Assistance
are an integral part of this schedule

Giordani & Lortie, Prof. Assn.

CERTIFIED PUBLIC ACCOUNTANTS

NEWMARKET SCHOOL DISTRICT

NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE PROGRAMS

June 30, 1987

A. AUDIT SCOPE

All operations related to the District's Federal Education Grants are contained in the scope of the OMB Circular A-128 Audit Requirements for Audits of State and Local Governments (the Single Audit concept).

Compliance testing of all general requirements, as described in the attached Compliance Supplement, were performed. Compliance testing of specific requirements was also performed on each of the programs.

B. PERIOD AUDITED

Single audit testing procedures were performed for District Federal Grant transactions during the year ended June 30, 1987.

C. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Newmarket School District conform to generally accepted accounting principles for local educational governmental units. The following is a summary of significant accounting policies.

Basis of Accounting

Governmental funds, including the accompanying Schedule of Federal Financial Assistance, utilize the modified accrual basis whereby revenues are recorded when measurable and available. Expenditures are recorded when the liability is incurred (accrual basis).

NEWMARKET SCHOOL DISTRICT

NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE PROGRAMS

June 30, 1987

D. FINDINGS OF NONCOMPLIANCE

The findings of noncompliance identified in connection with the 1987 single audit are as follows:

<u>PROJECT TITLE</u>	<u>FINDING/NONCOMPLIANCE</u>	<u>QUESTIONED COSTS</u>
Department of Education		
1. 94-142	The program specified that any purchases in excess of \$100 were to be approved by the state before acquisition. The following items did not meet that requirement:	
<u>Vendor</u>	<u>Invoice Date</u> <u>P.O. #</u> <u>Description</u>	
DLM Teaching Resources	5/7/87 0572 Auditory Discrimination in Depth	\$ 175.00
DLM Teaching Resources	5/7/87 0572 Auditory Perception Memory	105.00
Scott Foresman & Co.	4/23/87 0541 I2-Lite and Liberty Text @21.95	263.40
Holt, Rinehart & Winston	6/9/87 0669 10-Trouble Shooting Mathematics @15.24	152.40
Science Research Assn., Inc.	5/5/87 0533 Distar Reading - 1	245.00
Science Research Assn., Inc.	5/5/87 0533 Distar Reading - 2	230.00
American Guidance Serv., Inc.	6/18/87 0540 1-WRMT-R Form G & H Combined Kit	109.75
McKnight Publishing Co.	9/30/87 0668 10-Entering the World of Work @15.99	159.90
		<u>\$ 1,440.45</u>
2. 89-313	Program records do not include a copy of state funding approval.	
3. 94-142	Federal Funds ledgers were not totaled quarterly and were done in pencil.	
89-313		
76105		
66231		
71032		
4. 76105	Computer acquisition was not separately segregated or identified on District fixed asset listing. Also, computer did not display any indication of being acquired with Federal Funds.	

MANAGEMENT LETTER

OF

NEWMARKET SCHOOL DISTRICT

As of June 30, 1987

JOSEPH J. GIORDANI, C.P.A.
BRIAN P. LORTIE, C.P.A.

TELEPHONE - 772-3460
772-3481

Giordani & Lortie, Prof. Assn.

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 459
EXETER, NEW HAMPSHIRE 03833

MEMBERS:
AMERICAN INSTITUTE - CPAs
NH SOCIETY - CPAs
AICPA - PRIVATE COMPANIES
PRACTICE SECTION

Newmarket School District
Newmarket School Board
Newmarket, New Hampshire 03857

To the School Board:

We have examined the financial statements of Newmarket School District for the year ended June 30, 1987, and have issued our report thereon dated December 10, 1987. As a part of our examination we reviewed and tested the School District's system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards, and the standards for financial and compliance audits contained in the U.S. General Accounting Office Standards for Audit of Governmental Organizations, Programs, Activities and Functions. Under these standards the purpose of such evaluation is to establish a basis for reliance thereon in determining the nature, timing and extent of other auditing procedures that are necessary for expressing an opinion on the financial statements.

The objective of internal accounting control is to provide reasonable but not absolute assurance as to the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a system of internal accounting control should not exceed the benefits derived and also recognizes that the evaluation of these factors necessarily requires estimates and judgments by those managing the Newmarket School District affairs.

There are inherent limitations that should be recognized in considering the potential effectiveness of any system of internal accounting control. In the performance of most control procedures, errors can result from misunderstanding of instructions, mistakes of judgment, carelessness, or any other of several factors. Control procedures whose effectiveness depends upon segregation of duties can be circumvented intentionally by those managing the Newmarket School District affairs with respect to the estimates and judgments required in the preparation of financial statements.

Further projection of any evaluation of internal accounting control to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions and that the degree of compliance with the procedures may deteriorate.

Our study and evaluation of the Newmarket School District system of internal accounting control for the year ended June 30, 1987, which was made for the purpose set forth in the first paragraph above, would not necessarily disclose all weaknesses in the system. However, such study and evaluation disclosed the following conditions that we believe should be corrected as soon as possible.

NEWMARKET SCHOOL DISTRICT

Internal Accounting Control Recommendations

For the Year Ended June 30, 1987

Previously Mentioned Recommendations:

Outside Services (School and SAU)

Payments made to individuals concerning personal services should be accounted for on a calendar year basis. This is the responsibility of the payer to account for payments in excess of \$600.00 to any one individual in a particular calendar year.

These payments are reported on federal tax forms titled 1099 (similar to W-2 procedures). These outside services would apply to such persons as athletic officials and any other person who receives \$600.00 or more in any one calendar year.

General Ledger System:

All transactions for the School District should be maintained on a modified accrual basis. (general fund) as required by the New Hampshire Financial Accounting Handbook. This would mean that cash receipts, cash disbursements, accounts receivable, and accounts payable should be recorded on a consistent basis when supplying financial information to the School Board. A double-entry system is needed to conform with these recommendations.

Failure to record receivables and payables distorts the fund balance of the School District. This can cause over or under spending and lead to poor managerial decisions.

Property and Equipment (School and SAU)

The School District does not maintain records of general fixed assets as a matter of policy. Such assets would consist of such items as: land, buildings, furniture and fixtures, equipment, vehicles, etc. The recording of fixed assets fulfills the stewardship needs to provide for physical and dollar value control, and establishes accountability for capital expenditures over the years.

With the recording of fixed assets, the related depreciation could be determined on an annual basis for the purpose of measuring total costs of the School District's services and evaluating the efficiency of programs. This would be particularly true with the food service fund. In addition, there has been an increasing trend in government grants which consider depreciation as a reimbursable cost.

NEWMARKET SCHOOL DISTRICT

Internal Accounting Control Recommendations

For the Year Ended June 30, 1987

School Lunch Program (School)

The School lunch program is a very active financial program within the School system. Yet, no effective system of accounting control over its operation is in place at this time. Though the system has changed from past years, the system still does not balance the weekly receipts with the bank deposits or the daily student count with the tray count. Also, not all lunch invoices indicate the receipt of the goods by an authorized signature nor do all invoices indicate approval for payment.

Activities Funds (SAU, School Board, Treasurer)

The activity funds at the Schools are under the care and custody of the School Board. It is their responsibility to see that the funds are properly collected, expended, recorded, and secured.

Currently, the activities funds are being used as an "advance" for the general fund. The office fund, in particular, receives proceeds from the soda machine, reimbursements from classrooms for book purchases, and so on. There is no accounting trail to document the receipt of these funds. Expenditures from the office fund include donations, travel reimbursements, principals conference, AAA, coffee, cookies, and donuts, just to name a few. The revenue in this fund belongs to the students. The funds cannot be used as the school department pleases.

We recommend the following: First, that the School Board maintain tighter control over the operation of these funds. Second, that the funds be transferred to an interest bearing account. Third, that a separate "Office Fund" checking account be established via an advance from the General Fund. All transactions within the account should be fully detailed and documented. This account will be used to handle all general fund type expenditures as well as reimbursed expenses such as books purchased through the school by the students. Fourth, the title of the existing Office Fund account should be changed to the "Soda Fund". The activity shown in this account should reflect income generated for benefit of the students and payment for related expenses. The income provided by this account should be utilized for the benefit of the entire student body. Fifth, the balance in the Office Fund as of June 30 should be returned to the General Fund. Sixth, monies from graduated classes should be turned over to a class representative. Seventh, the \$833.32 balance in the Home Economics Account be returned to the General Fund in accordance with School Board vote of April 3, 1986.

NEWMARKET SCHOOL DISTRICT

Internal Accounting Control Recommendations

For the Year Ended June 30, 1987

Purchasing/Receiving (School, SAU, School Board)

Proof of receipt of goods or services is an area which merits attention. When invoices are paid, most are approved for payments by the principal. However, there is seldom an indication on the invoice or the attached paperwork indicating proof of receipt of the goods. If the principal's signature on the invoice is serving a dual purpose, acknowledging receipt of goods and approving payment, then let the District reduce that policy to writing. Otherwise, we recommend that all goods and services received by the District be acknowledged by a responsible official's signature or a receiving or packing report. This documentation should then be matched with an invoice, paid and jointly filed in a paid invoice file. The SAU employees should be made aware of the policy adopted.

Additional Recommendations

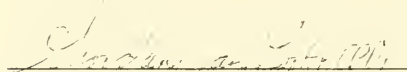
With fiscal year end June 30, 1987 being a transition year, much activity took place which lacked fundamental accounting controls; the General Ledger was out of balance for much of the year; the payroll records did not balance to the reports filed with Internal Revenue Service; detail expenditure reports were not available, etc. In the new fiscal year, there should be a concentrated effort to establish accounting controls and procedures to augment sound financial reporting practices.

We feel very strongly that the institution of the above outlined procedures will lead to more reliable and responsible financial reporting. With government funding being as it is, we know how important reliable financial reporting can be.

We would like to thank everyone involved with the audit for their help and cooperation.

If you have any questions regarding the audit or if we may be of further assistance, please do not hesitate to contact us.

Very truly yours,


GIORDANI & LORTIE, PROF. ASSN.
Certified Public Accountants

Dated: June 30, 1987

VITAL STATISTICS

MARRIAGES

REGISTERED IN THE TOWN OF NEWMARKET, N.H.
FOR THE YEAR ENDING DECEMBER 31, 1987

Date of Marriage	Place of Marriage	Name and Surname of Groom and Bride
January		
1	Newmarket, N.H.	John G. Boland Cheryl L. Weston
12	Newmarket, N.H.	B.David Bryan Jeanne E. Johns
February		
14	Stratham, N.H.	Wayne S. Avery Linda L. Manning
14	Hampton, N.H.	Frank R. Walton III Karen McQue
14	Newmarket, N.H.	Charles W. Post Cindy J. Berry
14	Newmarket, N.H.	Timothy A. Stavrou Sharon E. Lemieux
15	Durham, N.H.	Thomas A. Calderone Sharon M. Smith
19	Greenland, N.H.	Michael D. Langley Lynne M. Pike
21	Greenland, N.H.	George W. Hilton, Jr. Sharon E. Holleran
March		
7	Dover, N.H.	Neil L. Henrikson Donna C. Brazao
7	Hampton, N.H.	Timothy J. Peters Heidi B. Holmes
21	Kensington, N.H.	Dennis P. Kucharski Deborah A. George
April		
4	Brentwood, N.H.	Keith R. Turgeon Michele A. Blossom
4	Newmarket, N.H.	Prasane Samaluk Josephine M. Mangano
4	Newfields, N.H.	Christopher C. Bogdan April A. LaBranche
5	Dover, N.H.	Ricky J. Boucher Dana L. Friedly

MARRIAGES

REGISTERED IN THE TOWN OF NEWMARKET, N.H.
FOR THE YEAR ENDING DECEMBER 31, 1987

Date of Marriage	Place of Marriage	Name and Surname of Groom and Bride
11	Portsmouth, N.H.	Mark E. Vatcher Robin Michelle Stilwell
18	North Hampton, N.H.	Bruce W. Roderick Susan L. Fuller
18	Newmarket, N.H.	James William Campbell Paula B. Fortier
May		
2	Exeter, N.H.	Loran W. Lefavour Frances P. Tozzoli
2	Greenland, N.H.	John B. Evans Susan B. Bowman
9	Durham, N.H.	Peter C. Andersen Mary Catherine Moran
9	Newmarket, N.H.	Thomas C. Drew Estelle J. Lavertue
30	Exeter, N.H.	James K. Griswold Donna J. Richard
30	N. Baldwin, Me.	Timothy David Daily Karen Agnes Humiston
June		
5	Exeter, N.H.	Bernard E. Couture Faylene C. Wasson
6	Newmarket, N.H.	Mark H. Plumpton Kimberly A. Sampson
6	Stratham, N.H.	Daniel S. Okraska Jr. Constance A. Munroe
6	Exeter, N.H.	James W. Pollard Janet R. Francis
6	Portsmouth, N.H.	Timothy C. Day Tracey E. Green
14	Durham, N.H.	Erik Wilkinson Susan E. Nutbrown
14	Portsmouth, N.H.	Theodore G. Lavoie Denise E. Combs
20	Exeter, N.H.	Donald L. Dube Julie M. Weber

MARRIAGES

REGISTERED IN THE TOWN OF NEWMARKET, N.H.

FOR THE YEAR ENDING DECEMBER 31, 1987

Date of Marriage	Place of Marriage	Name and Surname of Groom and Bride
27	Portsmouth, N.H.	Barry H. Gilbert Mary-Louise Fogarty
27	Newmarket, N.H.	Gary L. Noseworthy Susan Mitchell
27	Claremont, N.H.	Joseph G. Frechette Nanine M. Dufour
27	Hanover, N.H.	Christopher M. West Melissa G. Aberg
July		
3	Newmarket, N.H.	Joseph Schanda Sr. Alice L. Denyou
11	Durham, N.H.	Dennis M. Munroe Alexandra A. Chaltas
11	North Hampton, N.H.	John R. Calderwood Julie A. Strayer
11	Newmarket, N.H.	Richard A. Weinert Carmen Patricia Carrillo
17	Tuftonboro, N.H.	Scott W. LaPointe Jennifer C. Hall
18	Newmarket, N.H.	Edward Cartwright Marilyn S. Harkins
18	Kensington, N.H.	Richard A. Brailsford Deborah R. McKnight
22	Stratham, N.H.	Paul Scott Cook Bridgette Whitney
August		
8	Newfields, N.H.	Eric J. Collins Elaina J. Heath
8	Exeter, N.H.	Andrew T. Eaton Traci Denise Woods
14	Exeter, N.H.	Nicholas Voulangas Diane J. Lott
20	Seabrook, N.H.	Robert E. Perry Laura J. Parents

MARRIAGES

REGISTERED IN THE TOWN OF NEWMARKET, N.H.
FOR THE YEAR ENDING DECEMBER 31, 1987

Date of Marriage	Place of Marriage	Name and Surname of Groom and Bride
22	New Durham, N.H.	Brian W. Thompson Diane P. Clark
22	Newmarket, N.H.	Scott A. Provost Glenna F. Pierce
22	Newmarket, N.H.	James A. George Jr. Maria E. Algarin Diaz
29	Newmarket, N.H.	Allan T. Britton Licia S. Schneider
29	Berlin, N.H.	Patrick M. Brideau Sylvie C. Hebert
29	Newmarket, N.H.	Wayne D.C. Reilly Rhonda C. Edgerly
29	Newmarket, N.H.	James D. Higgs Stephanie A. Masterman
September		
5	Kensington, N.H.	Brian P. Buston Karen L. Wentworth
5	Portsmouth, N.H.	Joseph G. McGinty Carol Sanderson
7	Newmarket, N.H.	Robert B. Critchett Carol A. Bernier
12	Concord, N.H.	Kevin T. Callaghan Christina M. Gagnon
19	Keene, N.H.	Gary F. Partridge Molly A. Campbell
19	Dover, N.H.	Wesley Bruce Bickford, Jr. Jennifer L. Morin
19	Hampton, N.H.	John J. Cushing Jr. Karen Lee Weiskopf
19	Newmarket, N.H.	Leonard A. Mackin Sherri Ann Hertling
26	Newmarket, N.H.	James T. Mongeon Jacene K. O'Connor
26	Newmarket, N.H.	Robert D. Mitchell Valerie A. Crane

MARRIAGES

REGISTERED IN THE TOWN OF NEWMARKET, N.H.

FOR THE YEAR ENDING DECEMBER 31, 1987

Date of Marriage	Place of Marriage	Name and Surname of Groom and Bride
October		
2	Newmarket, N.H.	Somnuk Hevanekeomany Gulya Kinney
3	Exeter, N.H.	Michael W. Nichols Kathryn M. Rowe
10	Nashua, N.H.	Edward J. Mazur Sheryl Lynn Fink
14	Newmarket, N.H.	Frank H. Smas Nancy E. Toland
16	Exeter, N.H.	David D. Claar Deborah J. Oscroft
18	Hinsdale, N.H.	Glenn S. Davidson Debra Sue Whisenhunt
18	Dover, N.H.	George B. Jabre Patricia C. Shreve
21	Portsmouth, N.H.	Michael A. Dommer Carol A. Varco
24	Eaton, N.H.	Richard E. French Kimberley N. Woody
25	Brentwood, N.H.	Mark O. Beaupre Andrea J. Owen
31	Newmarket, N.H.	Luther A. Weigle III Cynthia A. Cumming
November		
14	Newmarket, N.H.	James L. Longa Debbie J. Gilbert
15	Rye, N.H.	Scott K. Robertson Teresa A. Cooney
21	Greenland, N.H.	Chester D. Wallace Rena M. David
25	Seabrook, N.H.	Meau F. Choong Chui L. Lim
December		
20	Newmarket, N.H.	Kenneth E. Kline Julie A. Thompson

MARRIAGES

REGISTERED IN THE TOWN OF NEWMARKET, N.H.

FOR THE YEAR ENDING DECEMBER 31, 1987

Date of Marriage	Place of Marriage	Name and Surname of Groom and Bride
21	Newmarket, N.H.	John E. Gambles Mary L. Rolle
26	Greenland, N.H.	Louis F. Alvarez Youselie Auguste
31	Greenland, N.H.	Robert J. Ranfos Donna L. Rothery

BIRTHS

REGISTERED IN THE TOWN OF NEWMARKET, N.H.
FOR THE YEAR ENDING DECEMBER 31, 1987

Date of Birth	Name	Place of Birth
January		
2	Naomi Jean Shevenell	Exeter, N.H.
6	John Joseph Deem	Exeter, N.H.
8	Anelia Johanna Marie Larson	Exeter, N.H.
14	James Dasha Sengsouvanh	Exeter, N.H.
16	Richard Franklin Dusett III	Portsmouth, N.H.
18	Charles Henry Meitzler	Exeter, N.H.
18	Thandra Lee Anadell	Exeter, N.H.
20	Tyler Nathaniel Allen	Exeter, N.H.
23	Kristofer Daniel Melling	Exeter, N.H.
28	Michael Beau Brasher	Portsmouth, N.H.
February		
6	Erik William Caswell	Exeter, N.H.
8	Kevin Edward Krisak	Exeter, N.H.
16	Benjamin Charles MacMurray	Exeter, N.H.
16	Andrew George Madea	Exeter, N.H.
19	Tiffany April Cardin	Dover, N.H.
March		
1	Indy Golznig	Exeter, N.H.
6	Kristie Lee Fairbanks	Exeter, N.H.
7	Timothy John Brothwell	Exeter, N.H.
7	Nathan Wesley Danek	Exeter, N.H.
9	Shane Patrick Hudson	Portsmouth, N.H.
10	Jacob Elbridge Chadwick	Exeter, N.H.
11	Christopher Ronald Cotter	Exeter, N.H.
12	Rebecca Grace Wason	Exeter, N.H.
28	David Butler Tilton III	Exeter, N.H.
30	Amy Louise Bilodeau	Exeter, N.H.
31	Karen Marie Walker	Exeter, N.H.
31	Anna Nicole Deshon	Portsmouth, N.H.
April		
4	Jillian Marie Pitzer	Dover, N.H.
7	Alison Odile Gerrish	Exeter, N.H.
9	Erin Elizabeth Bartolome	Portsmouth, N.H.

BIRTHS

REGISTERED IN THE TOWN OF NEWMARKET, N.H.

FOR THE YEAR ENDING DECEMBER 31, 1987

Date of Birth	Name	Place of Birth
11	Martine Eliza Eiko Grenier-Burtis	Dover, N.H.
12	Monty Alexander Kaplan	Quincy, Ma.
20	Daniel James Cressman	Exeter, N.H.
22	Kevin Andrew Bird	Exeter, N.H.
28	Hoyt	Exeter, N.H.
29	Michael Ian Anzures	Exeter, N.H.
May		
1	Derek MacGregor Smith	Manchester, N.H.
11	Jonathan Alan Knight	Rochester, N.H.
18	Jeff Alexander Dugal	Dover, N.H.
19	Zachary Todd Boulter	Exeter, N.H.
24	Devin Schneider Cegelis	Dover, N.H.
26	Lindsey Marie Hernandez	Portsmouth, N.H.
June		
9	Erik William Hartley	Exeter, N.H.
11	Timothy David Woodruff	Exeter, N.H.
13	Teresa Anne Clough	Exeter, N.H.
16	Alicia Marie Singletary	Portsmouth, N.H.
17	Thomas Kehoe Reed	Dover, N.H.
21	Jordan Adam Woodbury Keto	Danvers, Ma.
21	Matthew Joseph Halliwell	Exeter, N.H.
22	Tanya Catherine Smith	Exeter, N.H.
29	Stephen Scott Henry Jr.	Exeter, N.H.
July		
4	James Thomas Legere	Exeter, N.H.
5	Sonja Marguerite Nostrom	Portsmouth, N.H.
9	Patrick Dylan Mardas	Exeter, N.H.
10	Henry Giang	Exeter, N.H.
13	Emma Jean Baillargeon	Exeter, N.H.
15	Daniel Cole Reuter	Portsmouth, N.H.
18	Heather Ann Edgerly	Exeter, N.H.
24	Andrea Marie Bingham	Exeter, N.H.
24	Kelley Ann Bingham	Exeter, N.H.
24	Thomas Louis Erlenbach	Exeter, N.H.
24	Nathan Graham Sketchley	Exeter, N.H.

BIRTHS

REGISTERED IN THE TOWN OF NEWMARKET, N.H.
FOR THE YEAR ENDING DECEMBER 31, 1987

Date of Birth	Name	Place of Birth
25	Matthew Patrick Toomey	Exeter, N.H.
26	Andrea Marie Quinn	Exeter, N.H.
28	Danielle Marie Walton	Exeter, N.H.
30	Jeremy Joseph Boucher	Exeter, N.H.
August		
12	Robert William Housel	Exeter, N.H.
13	Duncan James Szeliga	Exeter, N.H.
16	Danielle Marie Restuccia	Exeter, N.H.
17	Kayla Rose Bateman	Exeter, N.H.
17	Joseph Raymond Hackett	Exeter, N.H.
21	Sara Kristen Bertagnolli	Exeter, N.H.
22	Laura Marie Mascola	Exeter, N.H.
28	Brian Anthony Sullivan	Exeter, N.H.
31	Matthew Bernard Smith	Portsmouth, N.H.
September		
1	Lisa Lucas Kepple	Concord, N.H.
11	Nicholas Bradford Grout	Exeter, N.H.
13	Brandon John Clark	Portsmouth, N.H.
13	John Edward Gambles, Jr.	Exeter, N.H.
18	Andrea Lynne Arquette	Exeter, N.H.
19	Timothy Paul Churchill	Portsmouth, N.H.
22	Alison Marie Smith	Exeter, N.H.
October		
3	Derek Joseph Delay	Exeter, N.H.
5	Randall Jared Russell	Exeter, N.H.
8	Alexandra Dreedam Stadig	Exeter, N.H.
8	Courtney Ann Scardellette	Portsmouth, N.H.
11	Elizabeth Rose Weber	Concord, N.H.
19	Kristyn Gates Anderson	Portsmouth, N.H.
19	Justin Trask Haskins	Exeter, N.H.
20	Alex Williams	Exeter, N.H.
23	Christine Marie Coulstring	Exeter, N.H.
23	Emily Glenn Richards	Manchester, N.H.
November		
2	Adam Charles Pride	Exeter, N.H.
2	Justin Timothy Cahill	Portsmouth, N.H.

BIRTHS

REGISTERED IN THE TOWN OF NEWMARKET, N.H.
FOR THE YEAR ENDING DECEMBER 31, 1987

Date of Birth	Name	Place of Birth
4	Kayla Marie Hanpe	Exeter, N.H.
4	Patrick David Jones	Portsmouth, N.H.
5	Ashley Estelle Clark	Exeter, N.H.
8	Jennifer Atherton Mason	Portsmouth, N.H.
17	Sarah Ashley Willett	Exeter, N.H.
19	Kevin Daniel Okraska	Exeter, N.H.
20	Karl Matthew Dietterle	Dover, N.H.
20	Travis Vance Hardwick	Salem, Ma.
22	Monique Rose Conway	Exeter, N.H.
24	Nicole Lora Hope	Exeter, N.H.
24	Crystal Lucille Hope	Exeter, N.H.
25	Uriah Leann Graham	Portsmouth, N.H.
25	Ghita Debbie Singprasitl	Portsmouth, N.H.
26	Briana Elizabeth Bauer	Dover, N.H.
December		
1	Katie May Parenteau	Dover, N.H.
1	Jeffrey Thomas Blake	Portsmouth, N.H.
3	Lindsay Marie Cunningham	Portsmouth, N.H.
3	Barry Gray Pulley II	Portsmouth, N.H.
5	Paige Lynn McPherson	Exeter, N.H.
6	JoHannah Lynne Langley	Portsmouth, N.H.
8	Shelby Rae MacIver	Hanover, N.H.
23	John Patrick O'Hearn	Dover, N.H.
23	Tyler Charles Morrill	Exeter, N.H.

DEATHS

REGISTERED IN THE TOWN OF NEWMARKET, N.H. FOR THE YEAR ENDING DECEMBER 31, 1987

Date of Death	Place of Death	Place of Burial	Name and Surname of Deceased
January			
16	Exeter, N.H.	Riverside	Albert William Caswell, Sr.
16	Exeter, N.H.	Riverside	George Zuk
February			
17	Exeter, N.H.	Calvary	Bertha Ann Wojnar
21	Exeter, N.H.	Calvary	Anna Bernard
March			
2	Exeter, N.H.	Calvary	Laura Alice Beaudet
17	Exeter, N.H.	Calvary	Ludger Arthur Pelletier
April			
1	Boston, Ma.	Riverside	Karen Marie Walker
25	Exeter, N.H.	Calvary	Forrest Edwin Shorey
May			
9	Exeter, N.H.	Riverside	Jacquelyn Lee Mitchell
19	Newmarket, N.H.	Calvary	Karol Brongiel
June			
12	Exeter, N.H.	New Bedford, Ma.	Marion Howland Pollitz
19	Newmarket, N.H.	Calvary	Medard Ludger Beaulieu
July			
5	Boston, Ma.	Calvary	Kelly Lynn LaBranche
5	Newmarket, N.H.	Cremation	Jason Albert Fobes
6	Nottingham, N.H.	Portsmouth, N.H.	Fernande Clavette Guimond
15	Exeter, N.H.	Calvary	Louis Philip Moreau
August			
10	Exeter, N.H.	Calvary	Frank Shina
October			
24	Newmarket, N.H.	Calvary	Cecelia Elizabeth Weitzell
November			
7	Newmarket, N.H.	Calvary	Gerard Wilfred Langlois
22	Exeter, N.H.	Calvary	Jennie Loiselle
December			
10	Newmarket, N.H.	Cremation	William Floyd Kaufman
11	Exeter, N.H.	Calvary	Everett Frank Bascom
16	Exeter, N.H.	Hudson, Ma.	Ethel Silva
17	Brentwood, N.H.	Riverside	Gladys Clough
19	Exeter, N.H.	Riverside	Joseph Richard Walsh

INTERNMENTS

REGISTERED IN THE TOWN OF NEWMARKET, N.H.
FOR THE YEAR ENDING DECEMBER 31, 1987

Date of Death	Place of Death	Place of Burial	Name and Surname of Deceased
March 6	St. Petersburg, Fl.	Calvary	Paul M. Tremblay
April 6	Southbridge, Ma.	Riverside	Robert E. Pillsbury
8	Brentwood, N.H.	Calvary	Albertine Levesque
20	Rochester, N.H.	Calvary	Rachel Albertine LaBranche
20	Methuen, Ma.	Calvary	H.L. Farmer Jr.
30	Tewksbury, Ma.	Riverside	Paul C. Rogers, Jr.
May 27	Manchester, N.H.	Riverside	Earl V. Lester
June 5	Eliot, Me.	Riverside	Doris L. Chase
15	Exeter, N.H.	Riverside	James F. Nisbet Jr.
28	Epsom, N.H.	Riverside	Marland George Langley Sr.
July 4	Nashua, N.H.	Riverside	David Leon Laquerre
August 27	Milford, Ct.	Calvary	Leo Joseph Roy
October 8	Deep River, Ct.	Calvary	Leda LePage
23	Exeter, N.H.	Riverside	Bruce Bennett
24	Concord, N.H.	Riverside	Charles H. Rogers
November 22	Boscawen, Me.	Calvary	Alice C. Gillis
December 6	Exeter, N.H.	Calvary	Kassie Catherine Call

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Town of Newmarket
137 Main Street
Newmarket, N.H. 03857

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